

MAY — JUNE, 1919

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

Land Reform by Governor Alvarado Brings
High Wages in Yucatan

Woodrow Wilson and Henry George--Some
Suggestive Parallels

A Message to Single Taxers from
Gerrit Johnson

The Strange Case of Charles Ferguson

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What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for its sale or use, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from *SINGLE TAX YEAR BOOK*.

SINGLE TAX REVIEW

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PUBLISHER'S NOTES

TO THOSE who get this issue of the REVIEW, and are not on our subscription list, we appeal to send their subscriptions.

ONE Dollar will pay for the REVIEW for one year, exclusive of this number, which is sent to many not now on our subscription list. Three Dollars will pay for the REVIEW for one year and the *SINGLE TAX FIVE YEAR BOOK*.

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The Single Tax Review

VOL. XIX

MAY-JUNE, 1919

No. 3

Current Comment

NEW YORK CITY is in the throes of an anti rent-profiteering movement. High rents are being denounced—in much the same way as Canute defied the incoming tide. Many people are in actual distress. The number of evictions increase day by day. There is a real, not merely an artificial, scarcity of apartments. There is an artificial, not a real scarcity of land.

WHILE the Realty interests are complaining that real estate is overburdened, business and commerce on their part complain through their representatives that they are being forced to bear a disproportionate share of taxation, while real estate escapes its just share. Mr. E. F. Cole, chairman of the Executive Committee of the Board of Trade and Transportation of this city, condemns in the following language the bills introduced at Albany in the interests of the landlords:

"The underlying policy recommended in these bills is that the State's demand for increased revenue shall be paid by the business interests of the State and the owners of the real estate are to be relieved. We have expressed our views regarding the dangers which would attend that course."

IN THE controversy that has arisen Mayor Hylan has evidently seen a great light. He vetoed the Boylan Bill which limited the tax rate on New York real estate to 2.25 per cent. He accompanied his veto with this strong condemnation of the measure: "Such a law would give the landsharks a great opportunity to fleece the honest investor in real estate." The mayor apparently sees, even if vaguely, that the effect would be to raise land values, since what is saved in the tax rate is capitalized in the selling price.

THE land speculators of New York who call themselves the New York Real Estate Board are keenly disappointed at the mayor's veto. They attribute it to the secret opposition of the owners of vast personal property, and say of this class: "They labor quietly but effectually, and for years have blocked the efforts of 250,000 home owners of Greater New York to make them pay their share of the cost of government."

IT MAY be of interest to indicate these 250,000 home owners of New York, who are distributed as follows:

One family houses	164,000
Two family houses	85,000
Tenements (no elevators)	108,000
Hotels (and elevator apartments)	2,982

These figures instead of representing home owners are merely buildings used for homes. A large number of the

buildings classified as tenements are not in the hands of owners at all, but of lessees who are free to exploit the tenants.

IN ONE instance the tenants went on strike. In another a widow, with a soldier son fighting in France for the country for which his mother pays rent to the owners, brought her case into court, but the legality was clearly with the men who own New York, so Judge Lazansky generously gave his personal cheque to the widow to assist her in procuring new apartments. There are several considerations suggested by these incidents. One is that the proper place to strike is at the ballot box; the other is that the generous-minded judge has owing to him eighty dollars, not from the widow, but from the men who made the land laws of New York.

IN THE habit of stressing the non-essentials and omitting the essentials, the *Call*, socialist organ of this city, runs a close second to the so-called "capitalistic" press. In its issue of April 30 the *Call* says: There have been three great war breeders. They are secret diplomacy, the capitalist struggle for foreign markets, and the private manufacture of munitions of war." That the chief incentive to war is the desire of nations and individuals to the territory of their neighbors, and that therefore the private ownership of land is the chief cause of war, does not seem to have filtered down to the socialist's conception. From the land hunger of the nations and the powers that land ownership confers, are derived all the secondary causes named as the three war breeders, secret diplomacy, the capitalist struggle for foreign markets, and the private manufacture of war munitions.

THE *Portland Telegram* is worried about the new Single Tax amendment that will shortly come before the voters of Oregon. It settles itself resignedly, however, to the task of defeating it, and urges its readers not to become irritated. The measure will come up year after year, the *Telegram* reminds us, and says, "After all, it is not much trouble to go to the polls and mark a ballot."

WE ARE overjoyed to witness this spirit of Christian resignation on the part of the *Telegram*. The habit of voting against the Single Tax is not, like so many bad habits, incurable, and may be outgrown in time. The *Telegram* faces the inevitable in a true American spirit. It does not urge that the measure be inhibited in the constitution, like it is in Ohio. It is content that the question of its acceptance be tried out by vote. Single Taxers ought not to be less American. They, too, should urge that it be tried out by vote.

THE inhabitants of Porto Rico are agitated, according to Senator Iglesias, over "an economic financial organization imposed by an illegal system of land ownership and by absent resident corporations and individuals combined." Porto Rico is suffering from a more efficient civilization. Under Spanish rule, which suppressed political agitations as they arose, Spain's lack of energy gave to Porto Rico the enjoyment of comparative immunity from the keener economic pressure exerted by people more genuinely alive to the possibilities of exploitation. The people of the island now enjoy greater political freedom, but they are paying dearly for it. Perhaps they would prefer the more leisurely and tolerant economic rule of Spain.

WE READ that the Danish cabinet has embarked upon a drastic reform of the land laws. A bill presented to the Riksdag provides that tenants-for-life of entailed estates can acquire these estates in fee, being free to do with them as they like on condition that they pay 20 to 25 per cent. of the value to the State. With the money received a fund will be set aside for the creation of small farms.

THE new Czecho-Slovakia government has also taken over 3,250,000 acres of cultivated land and 7,500,000 acres of woodland. It is estimated that the land thus at the disposal of the State will furnish opportunities for employment for 430,000 families. Many of the countries of the world are recognizing the importance of the land question and are taking drastic means to solve it. In the United States alone there seems to be no land question. And this is the country where Henry George was born and wrote his immortal book to prove that the land question was the fundamental question.

MAYOR Baker, of Portland, Oregon, who being present at the meeting of Mayors and Governors in Washington, voted for the Creamer Resolution recommending to the governors of States the taxation of idle lands and other natural resources, now asserts that it was in no sense a Single Tax resolution. The *Portland News* prints the account of the meeting from the SINGLE TAX REVIEW and wants to know who is right.

PERHAPS it will be best to let Mr. Baker speak for himself. He is quoted as saying: "I am not for the Single Tax on idle land, and the resolution drafted by Mayor Creamer was in no sense a Single Tax project. It applies to holders of coal lands, water-power, and other natural resources, and not to land. The object was to discourage speculation in natural resources, as this contributes to the unemployment problem." Mayor Baker's discovery that natural resources are not land reminds us irresistibly of the little girl who was surprised to learn that the back yard of her father's house was the surface of the earth.

The Coming Convention

ON Saturday, June 28, there will be held in the City of New York the first annual convention to perfect the organization of a national Single Tax Party.

This marks the beginning of a new era in the movement. Whatever the outcome, those who have put their hand to the wheel will not relax. The issue of the Single Tax will be definitely launched on the political seas. For good or ill, the die is cast.

Accomplished facts are not matters for argument. The time has gone by when the proposal to commit the great issue of industrial emancipation to the higher court by whose jurisdiction alone can be determined the validity and permanence of its enactment into legislation is a matter to be argued about. Time is wasted now in meeting the reasons, however plausibly urged, that would turn from their purpose the earnest minded men and women who, taking counsel of their faith in the one fundamental remedy for the ills of a suffering humanity, will go as Luther went from the ecclesiastical body that had summoned him: "God help us; we can do naught else."

With malice toward none, and with charity to all those who will differ with us a little while, the new movement has now begun.

The Government's Theory and Practice of Revolution

REVOLUTIONS come from great landholdings," says our egregious Secretary of the Interior; and again we must ask: Does he really mean it? To judge by his land-settlement proposal, he sees red revolution in the prospect of our soldiers acquiring any large holdings. After dispersing them along our barren economic frontiers, he proposes settling them on small patches of reclaimed land, shrewdly providing:

"The acreage should be limited to that which will be sufficient to reasonably support a family. . . . These farms should not only be so small that they would 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. This will prevent their being aggregated in the course of years into great estates. . . . Enough land for a family, but not enough to make a new draft on the labor supply." His measure of what will suffice to support a family may be gathered from the following statement:

"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."

Mr. Lane's solicitude about the labor market suffering from a draft to the farm would seem to indicate no desire to mitigate the severity of that competition which makes of labor the helpless, servile tool of capital, and the master

of both, the landed interest. Nowhere in Mr. Lane's scheme do we find the slightest perception of the wrong done to labor by the foreclosing of its free access to the source of production.

That the Secretary of the Interior does not seriously believe that large holdings in themselves are dangerous to society, might fairly be inferred from his spontaneous offer of a huge block of Indian lands to Wall St. But there is further proof. As is known, there exist vast holdings of oil, mining and agricultural land in all parts of the country. If land-holding on a large scale is a menace of revolution, then there is an imperative prior duty to perform. To raise such a fuss over the small as yet unreclaimed farms of the returned soldiers, while vast and valuable areas are in the hands of syndicates and corporations and held out of use, to the prejudice and peril of our whole economic and social structure, is an opera bouffe performance in execrably bad taste. To point to our soldier lads as a possible source of revolution, through an eventual development of large landholdings in their hands out of their petty allotments of swamp, jungle and desert, while covering with fiscal privileges and other benevolent consideration, the existing monopoly of our country's most valued natural resources, is more than opera bouffe; it is more dangerous to the welfare of the country than could possibly be any passionate uprising of social discontent. The statesman who points out a danger, and then persists in ignoring its most glaring manifestations, reveals the very qualities of indecision and lack of perspective that invariably are responsible for revolutions *de facto*.

Gerrit Johnson's Letter

WE ARE glad to be able to print the letter of Mr. Gerrit Johnson, which appears on another page despite its apparent confusions and some contradictions.

While believing, as Henry George did, that our appeals should be made to the conscience and emotions of men rather than primarily or exclusively to their intellects, Mr. Johnson evidences a curious distrust of his own theory, for he says that Single Taxers, even though they are right, can go on appealing forever in the hope that the truth they hold will prevail.

There is so much that is true and beautiful in Mr. Johnson's letter that it is an ungrateful task to indicate what seems to us the practical imperfections of his philosophy and the untenable character of both his diagnosis and remedy for the California trouble.

The bill which Mr. Johnson favors for California would carry an exemption clause of \$5,000, and he states that ninety per cent. of the homes of that State are probably below that figure. He would tax all franchises, corporations, stocks, bonds, incomes and inheritances. He would at the same time abolish all taxes on personal property. That is, he would exempt all personalty and tax the evidences or shadows of the thing itself. It is curious that Mr. Johnson, who is a moral enthusiast and a believer in

going after what we want, should seek to couple his proposal with appeals that we tax franchises and corporations, apparently oblivious to the fact that such taxes are paid by patrons and consumers, and are burdens on industry that tend to defeat the very object we set out to accomplish. It is clear that Mr. Johnson has not yet mastered the practical aspects of the questions with which the Single Tax deals. He is moved too exclusively by his emotions.

Out of the fund derived from land values he would provide for mothers' pensions, old age pensions, women and children's pensions, and out-of-work benefits. He seems to think that this would help to carry the measure of justice for which we are striving. What we have still to learn is this: If men and women are not prepared to accept the Single Tax it is useless to try to persuade them by promises of legislative and governmental favors. Mr. Johnson is trying to associate his proposal with such promises in order to induce them to accept the reform which Single Taxers insist is vital and fundamental. The hope is vain.

Mr. Johnson quotes Henry George, "I am for men," and then defends his proposal as favoring a class, the class that never yet, he assures us, has enjoyed class legislation. He has forgotten Luke North's division of society into "those who care and those who don't," in the light of which illuminating phrase the talk of class distinctions dissolves into thin air.

He is quite certain that there are not more than a hundred men in California who comprehend the philosophy of Henry George. May we not, without offence, say that Mr. Johnson is estopped from pronouncing such an opinion, for he tells us that he has probably read less of Henry George than any other Single Taxer? His numerical classification of the Single Taxers of California is thus deprived of all color of "expert testimony."

Yet we are glad to have Mr. Johnson's contribution. There is much in it to commend. One statement is that the crowd is ahead of us, and that we take ourselves too seriously. Another is that the Henry George doctrine is the most radical ever presented by man. His idea that not ten per cent. of the "professional" Single Taxers, by which he perhaps means professed Single Taxers, realize how dangerous it is, may take its place with other speculations in his letter, rendered dubious by his confession of unfamiliarity with Henry George's writings.

One point in conclusion. Mr. Johnson need not wonder why Single Tax clubs do not grow—they die aborning, rather. It is because a Single Tax club that does not have for its purpose the putting of Single Tax into politics is an anomaly. The Single Tax is primarily a political issue, not merely an educational problem. Its identification with a club spells inevitable degeneracy. Clubs are all right for cults; literary and social and debating clubs will flourish till the end of time. But we soon get tired of talking Single Tax to one another.

Had there been a political organization in California there might have been differences, but there would not have been permanent differences, nor would such tempo-

rary divisions as might have arisen interrupted the progress of the cause. The death of Luke North would have been felt as a serious loss, but the movement would not have suffered immediate paralysis, as was inevitable upon a disorganized movement held together by the genius of one man.

Mr. Rockefeller Still Progressing

WE HAVE had occasion in previous issues of the REVIEW to commend some of the recent utterances of John D. Rockefeller, Jr. In a pamphlet just received he gives us reason for further favorable comment.

The pamphlet is entitled "Representation in Industry." We meet the same appeal to the humanizing spirit, the same intellectual hospitality, and the same generous willingness to listen to the other side.

But the most significant utterance is the one in which Mr. Rockefeller answers his own question, "Who are the parties to industry?" He says they are four in number; Capital, Management, Labor, and the Community. He says that the list usually comprises only three, with the fourth, the Community, whose interest is vital, too often omitted.

For fear the reader may jump to the conclusion that Mr. R. is unconsciously inclining to the socialistic conception of the community, we hasten to give his language that there may be no mistake on this point.

"The Community's right to representation in the control of industry and in the shaping of industrial policies is similar to that of the other parties. Were it not for the Community's contribution, in maintaining law and order, in providing agencies of transportation and communication, in furnishing systems of money and credit and in rendering other services—all involving continuous outlays—the operation of Capital, Management, and Labor would be enormously hampered, if not rendered well nigh impossible."

We do not desire to read into this more than Mr. Rockefeller implies. But nothing in this address justifies the assumption that, in admitting the Community as the fourth partner in industry, he has failed to appreciate the full significance of that admission. The Community is recognized as creator and contributor of values, and is to be credited with a corresponding share in the total product of industry. The wages of the Community as co-workers with Capital, Management, and Labor are not defined by Mr. Rockefeller, nor is the method of payment. But perhaps it is enough for the present to have recognized the right of the Community to the values it has created.

We are ready to give Mr. Rockefeller full credit for sincerity and courage in facing the consequences of the programme of conciliation and justice above outlined. We believe that, among our great industrial leaders, he will not stand alone. We believe that, under its present leaders, American labor will co-operate with a large patience and understanding. We believe that all have had a vision of the better time and know that its achievement will outweigh all present sacrifices.

A Condition, Not A Theory

TO THE increasing number of men and women in the Single Tax movement now enrolled for political party action is to be added Dr. Walter Mendelsohn, of this city. This old and intimate friend of the George family, whose letter appears in our Correspondence column, announces his conversion to the only method by which the Single Tax may become a living reality—the method provided by the institutions under which we live, and especially designed for the use of American citizens who entertain any theory having relation to the public good. That institution is the ballot.

We are fond of declaring that the Single Tax is our religion, but that is no reason why we should keep it with us as a denominational creed. We are a communion of saints—but a close communion. We guard our faith as closely as a priest would guard the Eucharist—as something too sacred for careless human handling.

But the Single Tax is not a religious dogma. It cannot become a reality through the methods by which great faiths have been established. If this were the case all that it would be necessary to do would be to build a tabernacle. The Single Tax is a political principle to be translated into political action and established as law by political bodies known as legislatures. We can lecture all sorts of bodies and buttonhole men everywhere with arguments coldly rational or intensely fervid. But until the question is before the people as a political issue, nothing has been accomplished.

Perhaps some of our readers may still cling to the notion that there may be some way of getting this question over in the legislature ere it has been presented to the people. The hope is vain. We know the weakness at all legislative hearings (from the legislators' point of view) of all arguments, however intelligent or convincing, that have no votes behind them. The quiet of a legislative committee's office may be an excellent place to plunder the public of a valuable franchise or extend private privilege, but Single Taxers have no similar objects and should not employ such means.

But suppose that such a measure should by some chance be put over in the legislature? With no educated sentiment behind it, such a law has small chance of being even intelligently applied. Laws derive their effectiveness and their character of permanence from an intelligent and adequately informed public opinion. The only way to create such an educated public sentiment is by having the question brought before the voter for his consideration. That, too, is the quickest way.

The Single Tax is a political issue. Where, therefore, should we expect to find it save in politics? It is one of the strangest anomalies that some Single Taxers should be found who hesitate to accept the logic of the situation. This question being to them a religion—and we have no inclination to treat this conviction lightly—they seem

determined to keep their creed for the tabernacle. They would die for their religion, but they would not vote for it. Being a religion, it must be treated as one. "Believe and be saved." But in this case, more than in others, belief without works is dead.

We had hoped to put the Single Tax in politics through the Democratic Party. We were told that the Democratic Party was coming our way, that if we elected a sufficient number of Single Taxers to office from that party, the Single Tax would soon be a political issue. For nearly three decades we shared this delusion, believing it sincerely.

Now we see that the theory has broken down. There is no longer room for argument. Circumstances are irresistibly convincing. The theory, dissolved in the light of events, as most of us must sadly and poignantly realize at this time, leaves us with one alternative, which is to cease trying to convince the Democratic Party, cease trying to elect Democrats to office, cease trying to elect Single Taxers to office in the Democratic Party, and vote for the thing we want.

A word in conclusion. Opponents of political party action by Single Taxers, ignoring that the Single Tax is something to be voted for and not something to serve us as a religion of the closet, are fond of quoting Henry George to this effect: "I do not care how men vote—I do care how they think." Did he say this? He did. But he added (and this part of his sentence is significantly omitted) "For those who think right will vote right," So he did care how men voted.

The Farmers' Movement for The Single Tax

THE *Christian Science Monitor*, of April 22, contains an interesting account of the movement now beginning among the farmers to induce Congress to provide means for the taxation of land values and the relieving of improvements. The movement is rapidly attaining significant proportions, and among those active in the work are William Bouck, master of the Washington State Grange; F. F. Ingram, of Michigan; L. S. Herron, editor of the *Nebraska Union Farmer*, John W. Canada, editor of the *Southern Farmer*, Lyman Perley, of Nebraska; Col. Richard Dalton, of Missouri, and many others.

A Farmers National Single Tax League has been formed with these men, all of whom are farmers, in control. The *Monitor* quotes Carl Brannin, who is executive secretary of the League and favorably known to readers of the REVIEW by reason of his work in Missouri, to the effect that inflated prices for land and land speculation threaten the industry of agriculture, and that the American farmer is waking up to the fact. In proof of this Mr. Brannin points out that representatives of 750,000 farmers speaking in the name of the Farmers National Council which met in Washington, urged the placing before Congress of a programme demanding that the cost of the war be met in part by "taxes that will force into use the unused lands and other resources speculatively held."

Mr. Brannin is also quoted in the *Monitor* as pointing out that the Washington State Grange has in convention after convention endorsed the Single Tax.

To the *Monitor's* admirable account of this movement among the farmers now gathering increasing headway may be added the significant fact pointed out in a recent number of the *Farmers' Open Forum*, organ of the Farmer National Council, that the increased vote for the Single Tax in Missouri in 1918 over the vote of 1912 came from the distinctively rural counties.

The Single Tax Five Year Book

THIS work since the signing of the armistice has made greater headway in Great Britain and Australia. Orders from British public libraries, among which are the National Library of Wales, are coming in. From Sydney, Australia, Mr. Walsh writes us that the book is being used by parliamentarians and has created new interest in the subject.

In the United States the number of public libraries having the work on their reference shelves have passed the 500 mark, which is a record for a work on Single Tax if we except the writings of Henry George.

Our readers can do a real service to the cause by getting their local public libraries and school and college libraries to order the work or presenting it to them where library funds are restricted.

Santa Catalina Adopts Single Tax

AS we go to press a message comes from South America apprising us of adoption of the Single Tax in Santa Catalina. This important State in Southern Brazil has thus adopted the fiscal policy of its immediate neighbor, the State of Rio Grande do Sul, which for a number of years has had the Single Tax in its constitution.

WE NOTE with pleasure that the Zionist Organization of America has ordered for circulation an edition of "The Economic Basis of the new Jewish State," an article by Mr. M. W. Norwalk, which appeared in the February issue of the *Jewish Forum*. As our readers know, Mr. Norwalk is a Single Taxer. His article is a strong appeal for fidelity to Israel's economic traditions in the organization of the new Jewish State in Palestine. It may truly be said that the Jewish people are again on trial, this time before the tribunal of their own high traditions. Their fate before history lies in their own hands. Have they leaders of clear vision and strong unselfish purpose?

A REMARKABLE editorial in the Dayton (Ohio) *Sunday News* of May 4, concludes as follows: "Landlords never have devoted any attention to history, never have considered it worth studying, never have been willing to accept its teachings. The collapse of Rome, the overthrow of feudalism, the revolts against the English barons, the beheading of the landlords by the French revolutionists, meant nothing to Landlordism in Russia or Germany. Is it impossible for Landlordism to learn while it still may have a chance to save its neck?"

The Strange Case of Charles Ferguson

SOME years ago there was published a work by Rev. Charles Ferguson, "The Religion of Democracy," that attracted merited attention. There was little in the book that was constructive; it was, however, an appeal to the spirit, and there is need of such books. Now Mr. Ferguson is here with another work, "The Revolution Absolute," (Dodd, Mead & Co., N.Y.).

Mr. Ferguson is not merely a writer. He is the spokesman of a group having headquarters in the Singer Building, and called the office of the New Machine. The group is composed of engineers, editors, bankers, and journalists. There is also a member of the Chamber of Commerce, of New York. It is, therefore, in its way, a "movement," and deserves rather more than casual attention.

OUR EXAMINATION TAKES A PATHOLOGICAL TURN

We have entitled this criticism "The Strange Case of Charles Ferguson," because Mr. Ferguson cannot be understood unless—and even then we suspect it is not possible—we view his mind as under a form of tyranny of words which seems to him to involve some vast conception, but which to the reader conveys merely an impression of perplexity. From the consequences of this tyranny Mr. Ferguson does not escape when we seek to pin him down to details. He confesses to no working plan, and seems to think this is one of the real merits of his philosophy. He pictures a utopia of his own, but says "we must escape from utopias."

Seeing that his philosophy has no plan he is forced to deny that it can be brought about by ballot or legislation. Business men have only to gather together and acknowledge it. He repudiates socialism but is going to socialize credits, commerce and the press. His socialism is all-embracing. Notwithstanding the talk of personal wills and personal freedom, scarcely a crumb of comfort is held out to the man who would leave something to personal initiative. If there is a natural law of economics, as Single Taxers contend, there is apparently not a glimmering of it in Mr. Ferguson's philosophy.

NEVER SURE OF WHAT HE MEANS

Yet while we say this we are not sure that it summarizes Mr. Ferguson's philosophy. For we could readily cite passages which seem to point the other way. Indeed, in his work there are guide-posts—with our apologies to every guide-post that ever existed—that point in all directions.

He tells us that for thousands of years political philosophers sought a cure for poverty and war. "They have failed because it is quite impossible to solve the war problem or the poverty problem by mere refinements upon the definitions of property and territorial sovereignty."

So far we are dealing with mere phrases. But surely Mr. Ferguson is dealing with a problem. Let him state it thus: "How can the constitution be made to achieve the highest possible power over the forces and materials of nature?"

CONFESSES THAT HE HAS NO PLAN

How he is going to do this we do not gather. He says: "I did not occupy myself with reforms and no reform ever interested me. * * * * *

He confesses that he cannot point a way. For 300 pages he has wandered on, but what is so desirable he cannot tell us how we are to establish. Conscious that he has left something lacking he asks impatiently, "Would you have me reduce the thesis to blue prints and detailed drawings." Indeed we would. "The autocracy must melt away." These are the last words of the book. They are as vague and unsatisfactory as the rest. But we refuse to be satisfied with mere words. Who is to kindle this flame in which the autocracy is to melt? He has told us little or nothing of this autocracy, and nothing at all of the method by which it will be made to disappear.

The problem to Mr. Ferguson is more production. He says there is no problem of distribution, and his reason for thinking so is because the sum total of wealth produced would be insufficient to provide all with a reasonable competence! This is as far as he has got in his economic thinking.

TRYING TO GET AT THE MEANING OF HIS PHILOSOPHY

Let us try to summarize the philosophy of this work. If we follow Mr. F., society is abnormal; it nourishes in its bosom "the fanged wolf." We cannot understand public events unless we are able to measure them against a sound criterion of public health. Yet a nobler, far happier future than any we have known or imagined is in process of being born.

"For four centuries of travail we have been moving toward the rule of the servant through the organization of an earth-subduing power on an ever-widening basis." "Grand scale industry is fatal to the rule of abstract idealism—the physically irrelevant kind of goodness and rightness that obtains in our schools, courts and chambers of commerce." "The unbridgeable chasm between labor and capital—between those who live by the natural law of physical function and those who depend for their existence upon the validation of conventional claims." "The autocracy of money is rooted in a soil of passionless legalism." "You have the controversy between labor and capital. It is due to the fact that we have too low a voltage of enterprise." "We are in the midst of revolution that sums up all revolutions. It is the revolution absolute—the passing of the conscience of mankind from creaturehood to creatorship." "The question of the right division of goods shall be regarded as a detail of production."

MORE OF THIS EXTRAORDINARY PHILOSOPHY

These quotations leave the vaguest idea of what it is all about, so it may be well to quote a few more lengthy citations. On page 257 he says:

"We must grasp the conception that society as it actually exists within a given territorial jurisdiction—say a Federal Reserve district—is the historical heir to a great fortune, that this fortune consists on the one hand of a precious share in the incorporeal hereditament of art and science that has accumulated through the ages, and on the other hand of a right of eminent domain and reversionary ownership in all the lands of the district and in all the physical property that the common heritage of art and science has produced."

On page 185 he says:

"There is no social problem that cannot be reduced to utter insignificance by generating a sufficient current of creative enterprise. Slight inequalities of property distribution have not been interesting in times and places where the creative imagination has worked free—with an open career for every man who cared for a career."

We are told:

"The old politics is to be supplanted by a working order. The world of modern business must cease to be administered by official persons. The world affairs must be administered by shipmasters and organizers of industry."

PERHAPS THE CRUX OF THE PHILOSOPHY

We are to "socialize credits." This is the *summum bonum* of the Fergusonian philosophy. On what these credits are to be based or how they are to be issued, we are left in blissful ignorance. That this can be done within a limited sphere is true; it is done now. That it can be done in a universal way so as to compel an economic revolution is the veriest phantasmagoria of illusion around which it is small wonder that a facile pen like Mr. Ferguson's can dart words of curious and uncertain import, and build, Pelion upon Ossa, such a mass of cloud-like sentences, each more vague than another, that dazzle and confuse the unsuspecting. Mr. Ferguson is dealing with simple economic phenomena—all economic phenomena is simple when reduced to its elements and discussed in terms of its constituent factors. Why should he choose to discuss it in terms of bewildering metaphysics as if it were a philosophy of thaumaturgy and not the simple science of making a livelihood?

Do we misrepresent? Then let us quote a single paragraph in which Mr. Ferguson comes nearest to explaining:

"There is a way—and the only way—to pour untold billions into the physiological system of the United States, without vertiginous and apoplectic consequences. The loans must be issued through agencies whose motives and resolute purpose is to improve the technique and morale of the working system; *and these agencies must frankly intend to shift the gravitational center of the system from the organizers of investment ownership to the organizers of enterprise.*"

If we gather correctly from the mass of vague philosophizing what lies at the bottom of it all is (to quote) "not nicety of division but the power to create." Nakedly it is thus revealed as stressing the need of greater production. He tells us, that the great desideratum is "a people more concerned to produce goods than to divide them, more interested in creative art than in distributive justice." And lo, the utopia!

MR. FERGUSON DIFFICULT TO DEAL WITH

It is hard to deal with such reasoning and such conclusions. Clothed in a philosophic garment showing the author's familiarity with much of the best thought of the last two thousand years, the absence of body to the outward garment becomes increasingly mystifying. Indeed, if Mr. Ferguson had actually designed to perpetrate a literary delusion that would attract by an appearance of truth, a certain cleverness of phrasing, and a convincing manner, he has succeeded better than he could have dreamed. Is the work indeed such a *tour de force*? Is it really possible for a mind of high intelligence to write a book of several hundred pages around this simple injunction—*Men must devote more time to production and produce more.*

No wonder readers have been perplexed at Mr. Ferguson. To some it has seemed that his teachings—if they can be dignified by so definite a term—are deliberately designed as a stop-gap to all real social reform. And indeed if that was his design we have but to accept his theories to make that design completely successful.

We are to witness the shifting of "control of tools to those who know how to use them from those who do not." Mr. Ferguson is sure that "the legal lotus land is drifting into memory behind us." We shall escape from utopia, he repeats. But for what port shall we set our sails? In Mr. Ferguson's uncharted sea of economics there looms no solid ground for the mooring of our craft that we can descry through the mystifying and elusive fog of words.

NOT AN ENTRANCING OUTLOOK

The assumption by Big Business of all the forces of government may present an entrancing outlook to Mr. Ferguson, but it involves no really attractive prospect. Government is not business, as business is not government. The business of government is limited to the raising of taxes and the expenditures of revenues so raised in the preservation of order and in the building and conduct of public utilities. It should be strictly so limited if human happiness and human rights are to be conserved. The delusion that Mr. Ferguson has made an important discovery is not likely to be shared by any one but himself.

One more citation:

"It is not believed that any intelligent and untutored man of an out-of-door habit of mind could stand in face of the intricate apparatus of modern industry and commerce and insist that it needs no guidance but the instinct of private gain." He speaks of such an idea as only possible to a man who has never seen a railroad or talked through a telephone. He speaks of this kind of economics as being stalled in the alcoves along with Jeremy Bentham, James Mill and Adam Smith. He scouts the idea of submitting our bodies and souls to the guidance of "enlightened self-interest."

Yet it is this enlightened self-interest—the involuntary impulse to satisfy the craving of self, the supplying of pri-

vate wants—that has constituted our reliance hitherto. It will continue to be. It has given us the food, clothing and shelter that we have. The laws that were laid down by Adam Smith were not concerned with business but with principles governing business. That they were applicable to the industry of his time we have abundant testimony, for “the mercantile theory” dissolved in the light of those teachings. In what way have these principles become obsolete? Business has not changed—wealth is produced as it was and always will be. If the principles laid down by Adam Smith were applicable to his day, and we have proof that they were, they are applicable to this.

We have noted that men who would apply ill-considered theories to conditions begin by trying to discredit Smith. Every protectionist will tell you “The Wealth of Nations” is obsolete. But it is not true that Smith is stalled in the alcoves. He is read where books on political economy appearing year after year gather dust before the ink on the types is dry.

WHAT MR. FERGUSON DOES NOT SEE

What Mr. Ferguson sees, and what he is unable by a certain imperviousness to other related phenomena to properly appraise, is the increasing importance of Big Business. How much of this arises from the union of business and privilege he does not see. That much of the increasing importance exercised by business in government is due to the fact that government has certain privileges within its gift, land, tariff and transportation privilege, he does not see. That government is able to dispense such privilege, involves a misuse of government functions and is a denial of equality from which economic maladjustments spring. To this aspect of the question Mr. Ferguson is blind or remains significantly silent.

But indeed to have indicated it at all would have made the writing of this book entirely unnecessary, for it falls within the category of the great number of volumes that had to be written because there were so many things the authors did not know. The writing of this book, with all its ingenious philosophy, analogies, speculations and prophecies, was made possible only by shutting one's eyes to certain rather obvious facts.

WILL DISCARD ALL HIS PLANS AT ANY TIME

An amusing confession concludes this extraordinary work. We quote: “We have quite definite plans for the operation of such offices—the enrollment of men for better placement of their abilities, the technical survey of cities, the development of scientific news service, of public service banks, of commercial corporations to lower the cost of food—but all these plans may be cast aside for other plans.” (The italics are ours.) Mr. Ferguson's economic and social philosophy is at all events an elastic one. It is free from bondage to any established principle—indeed, it is doubtful if there are any established principles.

ADOPTS ONE OF THE ERRORS OF THE SOCIALISTS

One of Mr. Ferguson's many errors is that of our Socialist

friends. It lies in the assumption that Big Business differs in any way from little business. Why should there arise such a misconception? The factors are the same: labor, capital, transportation, government service, elements of monopoly. In what do these differ whether business be on a large or small scale? It would puzzle Mr. Ferguson to answer. The difference between the needle and the sewing machine, the hand-plow and the steam-plow, the stage coach and the locomotive, is merely a difference of degrees. The steam-shovel is still a shovel. Its relation to production is the same, nor is the relation to the man who handles it to the government under which he lives changed one iota. The forest which obstructs the vision of these gentlemen of the type of Mr. Ferguson and the Socialists is still an assemblage of trees, each nurtured by its individual roots.

NOT SURE EVEN NOW

We have written this criticism of Mr. Ferguson. Yet we are not sure that we have said the right word, because we are not sure after all what it is that Mr. Ferguson is trying to say.

Some day in fewer words he will—there lingers with us this great hope—write a book in which, perhaps, simply and in a way to be understood, he will say the things that he appears to be trying to say. JOSEPH DANA MILLER.

IN a vacant lot on the beautiful Avenue “18th of October,” Montevideo, the owner has put up a sign of large size, bearing the following notice:

This vacant lot will grow in value, thanks to the labor of all. Yet the amount of this increase will not be enjoyed by all, but by the owner alone.

That is the consequence of our present absurd economic system.

It will continue until the Single Tax is established.

Atlantida, Buenos Aires, February 27, 1919.

“NO MATTER what working men in shipyards and in other industries were paid, the landlords and other profiteers took it all away from them Saturday night.”

MAYOR OLE HANSON, of Seattle, Wash.

THE Single Tax farmers are at least right in demanding that legislatures and political parties recognize that problem at the present time as an issue deeply involving public welfare.

Evening World, April 25.

THERE is nothing the matter with the “Good Ship Earth.” There is abundance in the hold. Only they have padlocked the hatches. Your ballot is the key that will open them.

Woodrow Wilson and Henry George -- Some Suggestive Parallels

WOODROW WILSON says in "The New Freedom:"
We are all caught in a great economic system which is heartless. (p. 10).

America is not a place of which it can be said, as it used to be, that a man may choose his calling and pursue it as far as his abilities enable him. (p. 14).

No country can afford to have its prosperity originated by a small controlling class. The treasury of America does not lie in the brains of a small body of men now in control of the great enterprises. (p. 17).

Society is looking itself over, in our day, from top to bottom; is making critical analysis of its very elements, questioning its oldest practices as freely as its newest. (p. 29).

We are in a temper to reconstruct economic society. I doubt if any age were ever more unanimously desirous of radical and extended changes. We are on the eve of a great reconstruction. (p. 30).

America was created to break every kind of monopoly, and to set men free, upon a footing of equality, upon a footing of opportunity. (p. 54).

I take my stand absolutely on the proposition that private monopoly is indefensible and intolerable. (p. 172).

Honest American industry has always thriven, when it has thriven at all, on freedom; it has never thriven on monopoly. (p. 191).

HENRY GEORGE says in "Progress and Poverty:"
Private property in land is the nether millstone. Material progress is the upper millstone. Between them, with an increasing pressure, the working classes are being ground. (p. 355).

But now the development of manufactures and exchange, acting in a social organization in which land is made private property, threatens to compel every worker to seek a master, as the insecurity which followed the final break-up of the Roman Empire compelled every freeman to seek a lord. (p. 532).

We have simple citizens who control thousands of miles of railroad, millions of acres of land, the means of livelihood of great numbers of men; who name the Governors of sovereign States as they name their clerks, choose Senators as they choose their attorneys, and whose will is as supreme with Legislatures as that of a French King sitting in a bed of justice. (p. 531).

The pillars of the State are trembling even now, and the very foundations of society quiver with pent-up forces that glow beneath. The struggle that must either revivify, or convulse in ruin is near at hand, if it be not already begun. (p. 548).

What change may come, no mortal man can tell, but that some great change *must* come, thoughtful men begin to feel. The civilized world is trembling on the verge of a great movement. Either it must be a leap upward, which will open the way to advances yet undreamed of, or it must be a plunge downward which will carry us back toward barbarism. (p. 540).

The republic has entered upon a new era, an era in which the monopoly of land will tell with accelerating effect. . . . The public domain is receding and narrowing. Property in land is concentrating. The proportion of our people who have no legal right to the land on which they live is becoming steadily larger. (pp. 388-391).

But all other monopolies are trivial in extent as compared with the monopoly of land. And the value of land expressing a monopoly, pure and simple, is in every respect fitted for taxation. (p. 410).

Give labor a free field and its full earnings; take for the benefit of the whole community that fund which the growth of the community creates, and want and the fear of want would be gone. The springs of production would be set free, and the enormous increase of wealth would give the poorest ample comfort. (p. 459).

For we pray first of all, "Give us this day our daily bread," knowing that it is useless to pray for spiritual graces on an empty stomach, and that the amount of wages we get, the kind of food we can afford to buy, is fundamental to everything else. (p. 198).

I don't care how benevolent the master is going to be, I will not live under a master. That is not what America was created for. America was created in order that every man should have the same chance as every other man. (p. 207).

We design that the limitations on private enterprise shall be removed, so that the next generation shall not have to become proteges of benevolent trusts; so that we shall taste again the full cup, not of charity, but of liberty—the only wine that ever refreshed and renewed the spirit of a people. (p. 222).

What I am interested in is having the government more concerned about human rights than about property rights. (p. 274).

Dare we turn to the Creator and ask Him to believe it? (Poverty.) Suppose the prayer were heard, and at the behest with which the universe sprang into being there should glow in the sun a greater power; new virtue fill the air; fresh vigor the soil; that for every blade of grass that now grows two should spring up, and the seed that now increases fifty-fold should increase a hundred-fold! Would poverty be abated or want relieved? Manifestly no! Whatever benefit would accrue would be but temporary. The new powers streaming through the material universe could be utilized only through land. And land, being private property, the classes that now monopolize the bounty of the Creator would monopolize the new bounty. Land owners would alone be benefited. Rents would increase but wages would still tend to the starvation point. (p. 547).

Slavery never did and never could aid improvement. Whether the community consist of a single master and a single slave, or of thousands of masters and millions of slaves, slavery necessarily involves a waste of human power; for not only is slave labor less productive than free labor, but the power of the masters is likewise wasted in holding and watching their slaves. (p. 522).

To abolish these taxes would be to lift the whole enormous weight of taxation from productive industry. . . . All would be free to make or save, to buy or to sell, unfined by taxes, unannoyed by the tax-gatherer. (p. 433). It is something grander than Benevolence, something more august than Charity—it is Justice herself that demands of us to right this wrong. Justice that will not be denied; that cannot be put off—Justice that with the scales carries a sword. (p. 546).

The equal right of all men to the use of land is as clear as their equal right to breathe the air. It is a right proclaimed by the fact of their existence. (p. 336). As a man belongs to himself, so his labor when put in concrete form belongs to him. (p. 332). —when starvation is the alternative to the use of land, then does the ownership of men involved in the ownership of land become absolute. (p. 345)

Which Shall It Be?

MARK M. DINTENFASS, who is the Single Tax Party's nominee for Governor of New Jersey, has an article in the *Palisadian*, of Bergen County, on "More Wildcat Taxation." Mr. Dintenfass concludes as follows:

"When a man builds or improves a home and is taxed for so doing it acts as a fine, a punishment for helping the wheels of commerce and improvement of the community. It tends to make homes scarce and rents high. If a man is taxed on his labor and income he is fined for being ambitious, energetic and a producer. When we tax land to its full value it will discourage land speculators holding land out of use. Idle lands, idle hands. A tax on houses and no tax on land makes houses scarce and rents high, work

scarce and wages low. A tax on land values and no tax on houses and labor makes land cheap, work plenty and wages high.

This last tax cannot be shifted on to the shoulders of labor. If it could we never would hear a word about confiscation of property.

Here we have two paths. One leads to freedom and prosperity for all, and the other leads to prosperity for the few and slavery and adversity for the many.

Which shall it be?"

HAND your copy of the *SINGLE TAX REVIEW* to some friend when you have finished reading it, preferably some one who is not familiar with the Single Tax doctrine, unless you make a practice of saving for future reference.

Free Soil in Yucatan; Its Effect in Raising Wages

ON the land reform instituted in the State of Yucatan, Mexico, by its one-time Governor, Salvador Alvarado, one may comment, in the words of the Celt, that half a loaf is better than hardtack. It is a reform which has gone only a step or two along the path illuminated by Henry George, with whose doctrine Alvarado is thoroughly familiar, but in view of the political and economic conditions against which he had to work in Yucatan it is, nevertheless, a promising reform and, what is more important, one that has had remarkable effects.

As it exists on the statute books of the Peninsular State, "La Ley Agraria," the Agrarian Law which has produced the reform, is a joy forever; unfortunately, it has never been enforced in its entirety. For instance, it sets up a method by which every native or foreign born resident of the State who is seventeen years old or more may request and hold "a plot of land large enough so that thereon he can, by his own labors, maintain himself and family." Other things having been equal, this might have resulted in starting Yucatan on the way to become the ideal Single Tax State. But other things were unequal and the power of the old owners of the large estates has for practical purposes nullified those provisions of the Law which provide for the expropriation of parts of the said estates for purposes of distribution among the landless. This nullification has been legalized by decisions handed down in specific cases by the Federal Courts of the Mexican Republic.

But other lands were available, for, says the Law, State reserves and commons may be distributed among applicants, and it is only where such lands do not suffice or are undesirable that expropriation of private holdings is to be practiced.

PROVISIONS OF THE LAW

It would be futile and tiresome to give the exact text or even an outline of all the provisions of the law here, but the recording of certain of its features is necessary in order to explain how the untutored Indian laborer is able to import a phonograph from the United States, or to buy his wife a silk shawl (the latter costing not less than forty-five American dollars after the Armenian vender swears he must starve his family for a year and be cursed by his ancestors for a fool for letting it go at such a low price).

A Local Agrarian Commission, consisting of five persons appointed by the Executive of the State and working with the aid of subordinate committees existing in every communal district of the State, comprises the simple machinery for operating the Law.

At stated periods the committees call together the inhabitants of several communal districts in order to learn which of them propose to apply for holdings. Eligible aspirants, as has been stated above, are all persons seventeen years old or over who are either natives or foreigners resident in Yucatan, but they perforce must not be owners nor holders of land in any other part of the Mexican Re-

public. After the number of aspirants has been determined in a given district, after investigation of them has been made, and after they have, in writing, promised to meet certain obligations in the event of being successful, the commons and State reserves within the district are parcelled out. Of these obligations more later.

CLASSIFICATION OF LANDS

For the purposes of this Law the lands of Yucatan are described as falling into two classifications: (1) Suburban Lands (*Tierras Sub-urbanas*), which are those within and contiguous to commons or that are situated near enough to cities and towns to be necessary for the free, natural growth of the latter, and (2) Rural Lands (*Tierras Pastorales*), which are lands not less than eight kilometers distant from the corporate limits of cities and towns. An applicant may request land in either of these classifications, as his fancy directs, but of Suburban Lands he may not hold more than twenty-five *hectareas* and of Rural Lands he may not hold more than two hundred *hectareas*. (A hectarea is equivalent to $2\frac{1}{2}$ acres.)

Actual practice has shown that the demand for Rural Lands has been infinitesimal or perhaps *nil*. Such requests as have been made under the Law, and they have been many, have been for Suburban Lands. The reasons for this are threefold. The Law itself, by providing for the amortization of the value of growing crops on granted holdings, makes rural holdings more expensive to the grantee, since only rural land was under cultivation when the Law was passed. Secondly, the one great industry of Yucatan is the production of henequen, or sisal hemp. "Cultivated land" and "land under henequen" are synonymous not only by the language of the Law but also in the common parlance of the Yucatecos. And, as present organized, the henequen industry can be carried on only over large units of area. Thirdly, the great landowners made their principal stand not against the distribution of Suburban Lands but only against that of Rural Lands in which, of course, the large haciendas are situated.

PRIVILEGES AND OBLIGATIONS OF GRANTEES

Those to whom lands are granted under this Law do not become owners nor do they become tenants, strictly speaking; they have the status of parties enjoying certain privileges in return for the fulfillment of certain obligations. They enjoy unrestrained use of their plots for unlimited periods. An individual may use a plot singly or in conjunction with others such as partners and members of his family. A plot can be willed to direct or indirect heirs and a will must be honored if it is nothing more than a simple declaration put in writing. So much for privileges.

The obligations are more numerous but are neither unjust nor irksome. The holding of a plot shall not continue once the holder fails to work it himself or conjointly with others. That is to say, the grantee may not be merely a

holder who hires others to work on his land or who assumes the role, if not the name, of landlord. During the first ten years as a grantee one must place improvements on his plot, the word improvements according to the text of the Law being defined as buildings, drains, wells, or anything else produced by human labor. During the first two of these ten years the total value of such improvements must equal 50% of the intrinsic value of the land and for each of the remaining ten years improvements worth 5% of the intrinsic value must be added. Failure to keep up with this obligation is cause for ending the agreement between the grantee and the State and the former must give up his holding forthwith.

TAXES AND AMORTIZATIONS

Every plot of granted land, whether Suburban or Rural, whether used agriculturally or not, must pay the State an annual tax equivalent to two and one-half per cent. of its value. For the purposes of this tax, a value is arrived at by taking the original intrinsic value of the land and adding to it the cost of surveys made and costs incurred in turning it over to the grantee. The work of arriving at this value and of determining the meaning of "intrinsic value," is done by the Registry of Real Property, an ancient institution. Failure to pay this tax is penalized by the loss of the plot.

In addition to this tax of two and one-half per cent. the holders of lands which were under cultivation at the time they were acquired must meet an amortization of the value of the crop thereon. Though it does not say so specifically, the language of the Law surely means by lands under cultivation lands on which henequen is growing. Inasmuch as the henequen plant is, roughly speaking, productive from its sixth to its fifteenth year, the arrangements laid down for the amortization are of a nature too particular to be of interest to any but those familiar with the technical side of hemp producing. Furthermore, these arrangements are of little moment because there have been practically no requests for such plots as would be governed by them.

Expropriated land, land taken from private parties to be distributed under this act, is paid for with bonds issued by the State. The said bonds mature after a period of fifty years, bearing an annual interest of four and one-half per cent. and are guaranteed by what is known in Yucatan as the Territorial Tax (el Impuesto Territorial). In paying for expropriated lands their values are determined by adding to the values, as they appear in the Registry of Civil Property, the values of improvements thereon.

WHAT RESULTED FROM THE LAW

The one great result or effect of the Agrarian Law of Yucatan has been to cause a great shortage in wage-earning labor and a consequent increase in the incomes and prosperity of the laboring element. Thousands of laborers who depended formerly on a daily stipend, which was not always given in currency, have applied for and have been granted holdings. On these, by devoting only a part of their time to cultivation, they are well able to supply all that they and their families require in the way of food, for

in addition to garden truck, oranges, papayas and other vegetables and fruits which they raise for their own consumption, they have their pigs, their chickens and their turkeys. When they want cash they can get it by working as laborers on the large hemp plantations; but, naturally, they are independent and will work for high wages only. For instance, the wage rate for cutting the hempen leaves is one American dollar per thousand; double this number is well within a day's work. In many cases, by starting very early in the morning a laborer will have earned two American dollars by noon and then loaf or give his time to his own plot of ground. In other cases, instead of taking off only part of a day for work on his own plot, he will take off a whole day or perhaps as many as three days a week. There can be but one outcome of such a situation—the planters, in order to keep up the production of their haciendas must not only make special inducements in addition to the wages paid, but also have to call in more laborers than formerly. Any one familiar with economics may work out for himself the manner in which this has boomed things for manual laborers at the bottom of the economic ladder, right on up to the trading and professional classes.

There is no denying the fact that the cost of living has gone up at a tremendous rate coincident with the rise in wages and salaries. Rents, too, are at unheard of levels. On the other hand, it cannot be denied that there is not in Yucatan the vicious circle of high wages being overtaken by a high cost of living; wages have kept well ahead of the latter and will continue to keep well ahead of it.

A MAD LIFE

The visitor to Yucatan nowadays has his eyes opened to a mad life. His first astonishment comes at the moment he steps on to the dock at Progreso and starts for the railroad train which will take him to the metropolis, Merida; he there and then engages an independent son of toil to carry his luggage to the train and the rate comes to one American dollar for one minute of the man's time.

In Merida he pays, if he is lucky, only two American dollars a day for a hotel room; with this and his meals, laundry and the necessary incidental expenses that go with barbers, tailors and that ilk, he will find that life for one week in Merida is worth seventy-five American dollars—and it will not be the life of a plutocrat, either.

In Yucatan you can see your *camarero* (the man who takes care of your hotel room) spending his free hours riding around the Plaza Principal in an automobile at one and one-half American dollars for an hour, and this ride keeps up from about seven in the evening until about ten, while the Band of the Municipal Police gives a public concert. The writer has had this experience as well as that of sitting behind his *camarero* in the best orchestra seats in a first class theatre, not once but three times in a month.

After one adjusts himself to that state of affairs, he can get more light on it by going into the market districts where he will see barefooted women—unshod through preference and not on account of poverty—take their basketfuls of

purchases and hail a cab or even an automobile to take them home.

In Yucatan an American dollar will buy four eggs, or three collars, or a little more than a half a bottle of beer, or one-half a pair of silk socks, or a box of talcum powder. One must pay fourteen American dollars for an ordinary pair of shoes, or seven of them for an ordinary hat. Other prices are in proportion.

But these prices are not prohibitive. Far from it! They are high, yes; but not high enough to keep even the so-called lower classes from having the bottle of beer, the talcum powder, the eggs and the things that "hall-mark" the middle class of the rest of the world.

And what about the merchants? Do they fare well? The answer, as they themselves give it, is that they are being ruined, shamefully, disgracefully ruined. One who becomes familiar with the matter inevitably comes to the conclusion that overwork in figuring profits is causing this lamentable ruin and that the headaches they get from swollen credits are what drive them to their physicians, who, by the way, are suffering from the same ailment.

GABRIEL S. YORKE

Who Owns America?

WE, the people," answers with patriotic fervor the Republican candidate for sheriff.

"No one has a better title than the taxpayer," says the plutocrat.

"The capitalists," say the muddle-brained, machinery worshipping Socialists.

"The government, which is the sovereign power," declares the legal light.

Before we can determine the ownership of America we must first determine what this America is. Having learned what America is, we can the more readily find out in whom the ownership of it is vested.

When was America "discovered?" In 1492, by Columbus. Did he discover a large shirt waist factory, a tenement house, a palatial hotel, a tramp's "flop," a billion dollar Congress, a bread line, an army of unemployed, and other characteristics of America as we know it? No. What, then, did he discover?

He discovered some red-skinned people, whom he called Indians, and they spoke a peculiar language and used tomahawks for weapons and wore hardly any clothes, and were in many ways different from the peoples he knew. The Indians lived on some Land which somebody later called America.

These Indians were later driven from a good part of the Land by white folks from Europe. And these white folks later had a war with other white folks in England because the former wanted to be free in America.

Now, during this war the soldiers used flintlocks instead of tomahawks. And the new American people lived in houses, and had town meeting halls and a continental Congress, and they wore silk breeches and powdered wigs and hoop skirts—so different from the Indians. Yet, like

the Indians, they lived in America—this same America, whatever it is.

Then the people in this free America made their own laws, and wrote a great constitution, and elected public servants, and in many ways did things differently from the way things were done before, and very differently from the ways of the Indians whom they had displaced in this same America. Pretty soon a man built a steamboat; then everybody sailed up and down American rivers on steamboats instead of on sailboats. Another man built a railroad, and another an automobile; so in a few years the people travelled all over this America in these things, instead of on horseback as they had done.

It came to pass soon that instead of making pies for her family in the great kitchen oven, the housewife found it more convenient to purchase these edibles at a bakery store, which was in this same America. And the honest workman, whose wont it was to wear home-spun clothing, soon discovered that good clothing was made in a factory where hundreds of other fellow-citizens worked, and where there were many complicated machines. This factory was in America. He was told that there were clothes made in another factory; but that was in England.

In Europe there were a lot of dissatisfied people. Many were dissatisfied because no matter how hard they labored they did not have enough to eat—a Land Lord took everything away from them except a bare living. Some were dissatisfied because they could not worship God in the manner they thought best. And these people heard that in this America they could get Land for nothing, could keep for themselves more of what they produced, and could worship God as they pleased. So they broke up their homes and took a long voyage over land and sea to this wonderful America.

There were among them Italians and Irish and Jews and Poles—any number of peoples, with different languages and customs. So there came to this America many that became dominant factors in the social, political and economic life. These peoples from Europe so changed things in New York that the former inhabitants of this place, if they came to life, could not recognize it. Yet it is the same New York that was discovered by Hendrick Hudson many, many years ago.

And this America was divided up into States and cities. One of these cities was called San Francisco. A very disastrous earthquake nearly wiped out this city. But America remained. It seemed as though nothing could happen that would wipe out this America.

In fact, America remains—somehow or other—no matter what happens. The Indians are gone, the Revolutionary Americans are all dead, American women discard hoop skirts for short skirts, whole cities burn down, factories replace farms, Republicans defeat Democrats, negro slaves become "free" tenant farmers, new diseases are discovered, in fact everything about America changes so often that one hardly recognizes it from one day to another—and yet America remains.

What is it that always exists? What is it that was called "America" in 1776 by the people of that day, and is called by the same name today? What is it that remains America in spite of all changes in our social, economic and political life—in spite of everything? It is a *piece of land* first created by God for the "children of men," next inhabited (as far as we know) by red children, from whom it was stolen by white children, from whom most of it was later stolen by a few white children called Land Lords.

America is different from England, from France, from Afghanistan, because America is different Land. Not because it has different laws, or different customs—only because it is different Land. It is differently "bounded," as our geography books tell us.

Who owns America? Whoever owns that portion of the Earth bounded by Canada and the Great Lakes on the north, and Mexico and the Gulf on the south, by the Atlantic on the east, and by the Pacific on the west.

"Ah," exclaims the Republican candidate for sheriff, "do not we, the American people, own that portion of the Earth?"

Fiddlesticks! Only a very few own it—that is, have title deeds to it—and all the rest of us have to pay these few for the privilege of living on the portion of the Earth known as America. And if we refuse to pay them for that privilege we can jump into either of the oceans, any one of the Great Lakes, or the Gulf, whichever happens to be nearest.

There are over a hundred million of us who live on the Land called "America," but it is owned by less than four million, many of whom are citizens of other countries. To these four million we give tribute, just as we would have given tribute to the Kaiser if he had conquered America, for the supreme privilege of letting our soles rest on this portion of the Earth. We must give them a good share of our toil, we must "come across," or they will evict us. They do not do anything for the good things we give them. They do not make shoes that we can wear, neither do they write books that we might enjoy, neither do they raise wheat that will sustain us. But, while we do all these things, they simply take away from us, without any payment, a large part of the product of our labor. If we refuse—but we cannot refuse, and still live. For it is so ordained that we cannot live without Land.

"Money or your life," says the ordinary brigand. "Money *and* your life," says the Land Lord; for, not only does he take your money (which is the product of your labor), but he takes so much of it that in your vain effort to provide a surplus you are killed by over-work. As in the case of Tantalus, you try to do the impossible. The appetite of the Landowner for ground rent is insatiable. The more you produce the more he takes.

How can we stop him from robbing us? By tearing up his title deed, a scrap of paper which he uses against us as the highwayman uses his gun. We can do that merely by taxing the ground rent-collecting power out of his hands into the hands of all of us, every one of the hundred million of us. If he can no longer collect ground rent

from us for the privilege of living in America he will have no more desire to own any part of America. He will himself tear up his vicious title deed, and will take his place at the work bench or office desk along with other decent, wealth-producing Americans.

But until we do that he will keep on plying his trade. And, really, *we* are to blame, not he. *We* drive him into robbing us by making it easy and profitable for him to do so. So we must make the business of collecting tribute for the privilege of living in America a very unprofitable occupation. We can do that by electing to office men and women who will put into effect a law that will take away from any individual the right to charge any of us for the privilege of living and working in America.

The candidates offered by the Single Tax Party, would, if they were elected to power, give back America to Americans. They would institute a system whereby any decent citizen could have as much Land as he could use for a dwelling, a business house, a farm, a mine, or what not. And for the privilege of having the exclusive use of this piece of Land he would have to pay to all of us (that is, to the government) a fair rent. If he refused to pay this rent, he would have to get off the Land and let some other more capable or more energetic American use it. That is just; for since all Americans have an *equal* right to the use of American Land, no one should have the *exclusive* right to any part of it without giving a fair return to the rest of the Americans for his exclusive privilege.

Of course, this system would abolish Land speculation, or the holding out of use (for higher prices) Land which we need for crops, houses, mines, and so on. This system would, in fact, force nearly all of America into USE, thereby creating lots of work (which means high wages), and lots of food, clothing, shelter (which means a low cost of living).

And so, this Single Tax would give the ownership of America to Americans and would also make this a country in which all men and women could be really FREE—free from want and the fear of want. Pretty soon the tenement house which breeds disease, the brothel which breeds moral disease, the sickening factory, graft, privilege, prisons—all those things which makes us ashamed of America—would disappear, and to every American would be secured the "inalienable rights of life, liberty and the pursuit of happiness."

Are you in favor of this?

FRANK CHODOROV.

THE war is over. The minds of men are stirring as never before. Let us have done with the timid, hesitating propaganda of the years that are buried. We stand for a doctrine of social emancipation. We are the bearers of glad tidings to the poor. We have the substitute alike for economic autocracy and the red flag of social disorder. Shall we miss the opportunity to preach it?

DON'T you think public men in all walks of life should receive the REVIEW that they may know more of the movement—its purpose and its progress?

News From Many States

CALIFORNIA. Conditions in California are such (fifty per cent. of 4,587,581 acres are owned in 250 holdings) that the Immigration Commission of the State urges the adoption of "a graduated land value tax to make large holdings unprofitable." The Commission recommends a formal declaration by the State of a land policy and legislation requiring from county assessors the annual gathering and tabulation of statistics regarding the size of farms, number of land-owners and other data. The report concludes with a strong recommendation for a graduated land tax. A bill on the line of these recommendations laying a surtax on large holdings was badly defeated in the legislature.

As we go to press we are apprised by telegram that a representative convention of the Single Taxers of California was held at Fresno, on May 11. There were representatives from Los Angeles, San Francisco, Oakland, Fresno, Oceana, Visalia, San Diego, and other parts of the State. The report is that the Convention was harmonious and enthusiastic. Among those present were Messrs. Maguire, Waterbury, Beckwith, Brodeau, Lusk, Lincoln, Chadwick, Dessau, Woodhead, Mrs. Anna George DeMille, and many others.

William L. Ross will leave Philadelphia for Los Angeles some time in June to take nominal charge of the affairs of the Great Adventure. Mr. Ross is an old Single Taxer who has the confidence of the movement, and it is hoped will be able to harmonize all differences that are not differences of principle. He will devote his entire time to the cause.

That the privileged interests of California are thoroughly alarmed is evidenced by the attempt to introduce in the Senate an amendment to the Constitution barring initiatory measures for the Single Tax. This attempt was defeated. Governor Stephens strongly criticized the proposed amendment, and while the support given it was ominously strong, reason triumphed, and twenty-two senators voted against the amendment, which went down to defeat. A senator defending the amendment said:

"The property owners of the State have been compelled to spend more than \$1,000,000 in eight years to conduct campaigns of education against the Single Tax. It looks as though it is a case of perpetual motion. And there is always a danger that the vigilance of the electorate will lapse long enough to let the amendment slip though."

The Constitution of Ohio remains the only State whose constitution contains the inhibition aimed at by the enemies of the Single Tax, and prohibits the use of the initiative and referendum to obtain that desired reform. This stands as a monument to the strange and inconceivable programme of action inaugurated by the political ambitions of Mr. Herbert Bigelow in that State, and slavishly defended by the now defunct Kiefer Commission, aided with money contributed by Single Taxers to further the political interests of a man who said he would "as soon think of advocating polygamy for the State of Ohio as the Single Tax at this time." It is desirable to refer to this incident now as illus-

trating a phase of Single Tax activity (God save the mark) now happily dead or dying in the new spirit that is stirring.

MINNESOTA. A bill to levy a ten per cent. tax on the net or natural value of iron ore mined in the State was introduced in the legislature. This bill would have brought into the State treasury about \$7,000,000. It was lost by two votes in the House. A bill to greatly reduce the tax on small residences and outbuildings attached thereto, farm crops and machinery, and mechanical tools and implements, passed the House by a good majority, but could not reach the Senate because it came so near the close of the session. A bill to increase the gross earnings taxes on telephone companies was killed in the Senate, partly because it would have resulted in higher telephone rates to users. The demand for these measures, it may be said, comes principally from the farmers.

NEW YORK. Single Taxers were represented at a recent meeting at the City Hall called to consider the question of high rents, before Mayor Hylan, by James A. Robinson, of Philadelphia, and George Lloyd, of the Single Tax Party of New York, and M. W. Norwalk. Mr. Robinson announced that he was the organizer of the National Single Tax Party, at which Mayor Hylan evidenced some interest. A resolution recommending that the city erect houses was presented, at which every land speculator present showed his ill-concealed delight, hoping that he might be the fortunate one whose site would be selected for these prospective homes for the homeless.

One incident is worth recording. A young lady recommended that the idle cemeteries of the city be utilized for the building of temporary homes. She said that there were no activities of any kind on these sites, that the people buried there had been a long time dead, and that there appeared to be no available land elsewhere. His Honor seemed to shrink from the suggestion, and assured the lady that there were plenty of vacant lots in the city. This was evidently what she had been waiting for, and she at once asked that if such were the case why His Honor had not recommended that they be taxed into use by taking the annual rental value. The young lady, Miss Simms, a member of the typographical union, has not been hitherto known as a Single Taxer.

A meeting at the Party headquarters on Saturday, May 3, met to consider the practicability of placing in nomination candidates in as many assembly districts as possible with the workers and funds at the Party's disposal. A list of a dozen names were placed in nomination from which the nominating committee was authorized to make their selection. Four names were listed for President of the Board of Aldermen, from which the nominating committee will make its selection for that office.

A resolution was passed authorizing the appointment by the chair of sixteen delegates from New York to the National Convention to be held in this city in June.

On the Sunday following another meeting took place at the headquarters in New York for the purpose of organizing

a provisional National Committee. At the present writing this committee consists of Messrs. Macauley, Cohen, and Dangerfield, representing the three States, Pennsylvania, New Jersey, and New York, where party organization has been perfected. It was decided to hold a National Convention in New York City on June 28. Mr. James A. Robinson, organizer of the National Single Tax Party, was authorized to collect pledges for three months' contribution to organize New England, and E. Yancey Cohen was made secretary and treasurer of this provisional committee.

The high rent protest agitation that is seething in New York is not being overlooked as an opportunity by the Single Tax Party of this city. Meetings have been held at headquarters in which the house renters of the neighborhood, all of whom are sufferers from the exactions of landlords, have been invited, and free legal advice is offered by the lawyers of the party to those who may need it.

A meeting of five hundred renters took place on Tuesday, May 13, at the London Casino, Bronx, which was addressed by a number of speakers among whom were N. C. B. Fowles, Mrs. Alma Ford, Robert C. Macauley, and George Lloyd. Arthur Morino presided. The meeting evidenced an enthusiastic response to the Single Tax.

OREGON. The Single Tax measure for Oregon in its amended form follows herewith, and petitions are now on the street for signatures.

Section 1 of Article IX of the Constitution of the State of Oregon shall be and hereby is amended to read as follows:

SECTION 1. From July 1, 1921, to and until July 1, 1925, all revenues necessary for the maintenance of state, county, municipal and district government shall be raised by a tax on the value of land irrespective of improvements in or on it; and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct. The intent of this amendment is to forever prevent the exploitation of the individual through the monopoly of natural resources, community made values and opportunities.

Preliminary work for this amendment has started, and an organization has been formed, with J. R. Hermann as campaign manager, and Christina Mock as treasurer. Headquarters have been established at 315 Stock Exchange Building, Portland, to which donations may be sent. Prof. Hart, of Reed College, will take part in the work, and Harry Rice, who is business agent for the machinists' union, one of the most powerful in the State, is taking an active interest in the movement. The SINGLE TAX REVIEW has been recognized as the official Single Tax publication, and a membership in the Oregon League will carry with it a subscription to the REVIEW.

The opponents of the Single Tax are now alive, and the papers of Oregon are beginning to print articles against the principle. The Portland Realty Board have taken alarm and have called for the appointment of a committee to fight the proposed measure. Single Tax communications are beginning to appear in the papers. Soon the whole State will be stirring.

PHILADELPHIA. Single Taxers of this city are not neglecting the great opportunities presented by the anti-rent agitation. At one of the centrally located theaters a tenants' union meeting of over a thousand people cheered Robert C. Macauley's exposition of the Single Tax till the rafters rang.

A meeting of the Tenants' Association in Northwest Philadelphia at 52nd and Girard Ave., where Mr. Macauley and others spoke, aroused great enthusiasm. An interesting incident resulted from this meeting.

Two days later a landlord in the neighborhood who had just raised the rents of his tenants two dollars a month appeared at the door of each of his tenants and explaining that he did not wish to be held up to the scorn and indignation of his fellow citizens as a rent profiteer, returned the two dollars and cancelled the increases.

TEXAS. A recent spirited meeting of the Just Taxation League of Houston discussed the question of making the Single Tax a political issue. Lieut. S. A. Sneedman said it should be the aim of Single Taxers to put the Single Tax over by independent political action, and J. W. Canada, editor of the *Southern Farmer*, urged that the League take steps to inject it into politics. It was pointed out that the State Federation of Labor at its last convention had endorsed the Single Tax.

The officers of the Just Taxation League are C. A. Teagle, president; Mrs. G. A. Young, vice-president; Walter Clay, second vice-president; Lieut. Sneedman, James Charlton, H. W. Steele, and W. F. Lane, head important committees for special work.

The memory of the late J. J. Pastoriza has been honored by the unveiling of a bronze bust in the auditorium at Houston. The bust is the work of a local sculptor, Enrico Cerrachio, who was a close friend of Mr. Pastoriza. The bust will rest in the public library until a permanent place is found.

It was but a few short years ago that Mr. Pastoriza was inaugurated mayor of Houston. The campaign was one of the most exciting in the city's history, and a larger total vote was cast than at any previous election.

At the unveiling of the bust eulogies of the life and work of the noted Single Taxer were delivered by a number of prominent citizens.

Ed Harrell, who presided, paid a beautiful tribute to his friend of many years standing, saying: "I was never associated with a truer man, or one who helped more to fight the battles of those who were not able to fight them for themselves. He had nothing but love for his friends, and in his heart there was no bitterness for anyone."

Judge C. A. Teagle spoke of the late mayor's plan of taxation which met so much favor, and referred to him as a man whose "dream was one of universal brotherhood and peace for all humanity, the poor and the oppressed, and to accomplish something for mankind."

Four Constitutional Amendments are to be voted on May 24th before this issue reaches its readers but not in

time to announce the result, as follows: "Amendment to the State Constitution prohibiting the manufacture and sale of Intoxicating Liquors," "Providing for and relating to Equal Suffrage," and another raising the Governor's salary from \$4,000 to \$10,000 a year. The fourth gives the legislature "Power to give or lend, or authorize the giving or lending, of the Credit of the State for the purpose of Assisting Citizens, Heads of Families, to Acquire or Improve their Homes."

The caption to this last amendment should read, "An Act to Raise the Price of Land and to Provide Relief Out of the State Treasury to Speculators in Land." The State of Texas is following California's lead in "How not to do it."

There were many revenue bills introduced for passage at the Regular Session following conventional methods. Two bills provided for a 2% tax on vendor's lien notes and proposed that the tax had to be paid before the notes were collectable by law. There were several bills proposing "gross receipts" taxes covering such businesses as oil production, coal, sulphur, salt, lignite, etc. Only one of these, that on gross production of oil finally passed. The discussions on the floor of the House were interesting as they disclosed the feeling that a tax on industries would necessarily hamper them and possibly drive them out of the State or else add to the cost to the final consumer.

Two amendments to the Constitution relative to taxation were proposed. The graduated land tax amendment retains all the present Constitutional provisions for the general property tax but adds the following proposition. "The Legislature may impose a graduated tax on all lands owned by natural persons or corporations in excess of homestead exemptions as provided in Article 16, Section 51 of the Constitution." "Said graduations may be upon an acreage basis or upon values or both acreage and values." It will be noted by the thoughtful that this proposed amendment makes no recognition of a principle. It merely leaves to the legislature the power to act and what it proposes may be a matter of expediency. It indirectly recognizes the evils of large acreage holdings and gives the power to punish. There is no recognition of principle of the right of society to land values.

The other proposed amendment to the Constitution reads as follows: "All land in this State, whether owned by natural persons or corporations, other than municipal shall be taxed in proportion to its value, which shall be ascertained as may be provided by law. No tax shall be imposed on improvements in or on land or on personal property. The Legislature may impose an inheritance tax. It may also tax incomes of both natural persons and corporations other than municipal. It may also impose occupation taxes, both upon natural persons and upon corporations, engaged in occupations coming under police powers."

This section as proposed leaves out the phrase "all taxes shall be equal and uniform." It eliminates the word property and puts in its stead the word land. Then it adds a sentence which contains the meat of the whole proposition,

"No tax shall be imposed on improvements in or on land or on personal property."

It leaves to the legislature the power to impose an inheritance tax, income tax on natural persons and corporations other than municipalities, and, also very properly, leaves to the legislature the power to levy occupation taxes upon persons and corporations whose occupations come properly within police powers.

William A. Black has been defeated for Commissioner of Taxation of San Antonio, but leads his ticket.

The National Convention in June

AT a recent conference of delegates representing the Single Tax Party organization in the States of New York, New Jersey, and Pennsylvania, a resolution was adopted approving the formation of a National Single Tax Party, and the holding of a Convention composed of delegates from States of the Union in which a Single Tax Party organization is in existence, and designating the undersigned as a Provisional National Committee with power to issue a call for a National Convention.

Pursuant to the foregoing authority vested in the undersigned as such committee, it is hereby announced that at 10.30 a.m., on Saturday, June 28th, 1919, at the headquarters of the New York State Single Tax Party, No. 246 West 14th Street, New York, a Convention will be held for the purpose of organizing a Single Tax Party of the United States, of electing a National Committee and of transacting such other business as may be brought before the Convention.

Delegates to the Convention must be chosen by the organized States in the proportion of one delegate to each one hundred votes or major part thereof cast for a Single Tax Party candidate at the last State election.

Provision will be made at the Convention for the representation of such States now organized as have thus far not cast votes for a Single Tax Party candidate.

ROBERT C. MACAULEY,

Chairman, Single Tax Party, Pennsylvania,

JAMES DANGERFIELD,

Chairman, Single Tax Party, New York,

E. YANCEY COHEN,

Chairman, Single Tax Party, New Jersey,

LOUIS KRAMER,

Chairman, Single Tax Party, Delaware,

Provisional National Committee.

Dated, New York, June 1st, 1919.

THE reference department of any public library is incomplete without the Single Tax Five Year Book. Ask your librarian if he has it.

NINETY per cent. of the land of California is owned by less than three per cent. of the people.

CANADIAN soldiers are shying at the trick of "putting them on land" in the wilderness! *Cleveland Citizen.*

Canada

OTTAWA has been granted power by the Ontario legislature for the submission of an ordinance exempting buildings and personal property from taxation. The measure provides for a progressive exemption of 25 per cent. the first year, 50 per cent. the second year, 75 per cent. the third year, and total exemption the fourth year. It is believed that the people will approve the bill on submission.

The passage of the bill was a complete surprise. Public and legislative opinion have been educated up to the measure by the *Ottawa Citizen*, edited by the Southam brothers, who are Single Taxers, and public spirited citizens.

The story from Toronto is not so gratifying. The reactionary City Council rejected by a vote of seventeen to nine a proposal to differentiate in taxation between land and improvements. The *Globe* commenting upon this, says: "The people of Toronto have twice voted for this reform, but the holders of vacant land have had more influence at headquarters. At the next municipal election it should be made an issue again, and the candidates should be placed on record. If the City Council will not make even so small an advance toward checking the land speculator there is little hope of tax measures which will aid in solving the housing problem."

New South Wales

THE Franklin K. Lanes of New South Wales seem to have been busy there also. The *Standard*, Single Tax organ of Sydney, has this to say:

"Last month we gave an example of Crown land thrown open for soldier settlement. Here is another, 39 miles from Tenterfield. There are three homestead farms, 2,241, 2,286, and 2,602 acres:

"Steep, broken country, mountainous, with steep gullies; stony soil, trappean and broken slate formation; timbered with gum, oak, ironbark, and stringybark, scattered suckers, and seedlings, mostly ringbarked; sound grazing, suitable for cattle."

"The annual rents demanded are £56, £57, and £65; the survey fees £18, £17, and £19; and compensation for improvements £162, £241, and £292. As the number of cattle which such land would support was not stated, it might be left to the imagination. The recruiting speakers when they wanted men did not mention that on their return from the war they could take up land of that character away in the mountains, 39 miles from a railway station."

Mayor of Buenos Aires Recommends Single Tax

DR. LLAMBIAS, Mayor of Buenos Aires, recently issued a document which we would like to see in the hands of every mayor of an American city. At the close of the financial year, Dr. Llambias found himself obliged to present to the City Council a budget for the coming year, 1919, and to formulate one on the old lines which penalize industry as distinguished from unproductive occupation

of land. The National Government had failed to accede to the mayor's demand (already reported in the REVIEW) for a new city charter authorizing the shifting of all municipal tax burdens to land values. In his present message, the mayor insists in his demands and asks for the support of the City Council. The document which is reproduced entire in the *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, is a long one; so we shall extract from it only the paragraphs dealing directly with the proposed changes in the City's tax system.

"The year is almost ended, and I must present to your Hon. Council the estimates of expenditure and the proposed revenue taxes for 1919. For some time I had been hoping to see our municipal tax system fundamentally changed, with a reduction in the amount of the taxes and a Single Tax upon land values apart from improvements, in place of the great number of taxes that fall upon business and labor.

"In effect, gentlemen, the number of taxes in force is 202; and many of them fall upon the same taxpayer. Let me cite one example: a business house, a store, pays the street-cleaning tax, the tax for inspection of weights and measures, that for signs and nameplates, that for analyses, that for inspection of motors, if such exist, besides all the municipal taxes that the proprietor has to pay—licenses for repairs, official charges for line and level measurements, etc., etc.

"The reform I have proposed in the city's charter was as follows: (Here follows a detail of the proposed charter, which our readers will find in the September–October issue of the REVIEW, 1918 and which would have raised most of the revenue from a tax on land values.)

"Inspired by identical motives, Drs. Francisco Beiro and Carlos Rodriguez, members of the National Congress, presented a measure according to which 50% of the increased value produced in real estate by any public work shall be paid into the municipal treasury in five annual payments. I do not hesitate to say that, while the principle of the measure is laudable so far as it returns to the State a portion of the increased value which it (the State) adds to a property, yet the measure presents difficulties as to its execution. Besides, it overlooks one factor in the plus-value, namely, the natural expansion of modern cities, often in spite of the lack of improvements made by the State. The proposal submitted to me, however, is permanent and rests upon the value of the land apart from all improvements.

"I need not enter into further details, since your Hon. Council, in the absence of a law authorizing said reform—a reform which, in our judgment, is quite necessary, nay more, demanded by the universal tendency in tax legislation—cannot enter upon a discussion of the subject. But may I be permitted, besides insisting upon the advantages of this reform, to draw your attention to the convenience and simplicity of collection and consequently an eventual reduction in the costs of government.

"While the cost of government at present exceeds 40,000,000 pesos (the Argentine peso is equivalent to 44 cents gold), we retain, under our proposed reform, 16,000,000

pesos of present revenue corresponding to certain charges (street car and telephone franchises, the use of the streets, certain sumptuary taxes, etc.), so that a balance of 24,000,000 pesos would remain, which would fall upon real estate, apart from improvements. As the value of land held in private hands is estimated at 4 billion pesos, an additional tax of 6 mills on the peso would give 24,000,000 pesos, that is to say, sufficient to make up the cost of municipal administration.

"I trust that, if the Hon. Council agrees with the Executive Department in the opinions above expressed, it will grant authorization to negotiate with the National Congress the reform of our city charter, with a view to obtaining the important advantages to be derived therefrom for the taxpayers, not only on account of the fairness of the Tax, but because it would restore to productive activity many and extensive portions of the City's area today held out of use in speculative anticipation of a natural rise in value."

(We may add that in the Budget for 1919, Dr. Llambias introduces a radical reduction in the list of licenses, permits, etc., which bristle in the Tax bills of the previous year. He substitutes one assessment of $3\frac{1}{2}\%$ on the Rating of a business property for the various charges for Signs and Advertisements, the Inspection of Weights and Measures, the Analyses charges, and the Awning License. The above substitute Tax will be incorporated with the General Tax, with evident advantages in economy of collection as well as clearness to the taxpayer.)

An interesting pamphlet on Town Planning, by Mr. Angel Silva, Jr., of Buenos Aires, has reached us. It is a reproduction of a paper presented by Mr. Silva to the National Congress of Engineering, in Sept. 1916, at which Congress Mr. Silva was Secretary of the Section of Architecture. In his paper Mr. Silva made a strong plea for the taxation of land values as the necessary base for the planning and construction of harmoniously designed cities. While a good deal of the paper is occupied with references to foreign initiatives and experience, there is also plenty of local color. The work gains in importance by the fact that the Congress indorsed its conclusion by formal resolution. It may be added that Mr. Silva was for several years President of the Argentine Single Tax League. He also served as Director of the National Graphic Register of Property and of the Realty Survey of the City of Buenos Aires.

Pan-American Commercial Reciprocity

THIS is the title of a work by Dr. Jose Custodio Alves de Lima, Brazilian Consul-General, Inspector of Consulates in Central and North America and Asia. The little pamphlet has special interest for Single Taxers. Its author, a strong and influential advocate of closer commercial relations between Brazil and the United States, through progressive reciprocity agreements, is at the same time perfectly convinced that a prior or concurrent condition, (par-

ticularly in the case of his own country), should be a change in the tax laws toward a Single Tax on land values.

"In some circles," says Dr. Alves de Lima, on page 9, "if anybody suggests the transformation of our tributary system to a land tax, even on a gradual scale, as it has been practised, with marvelous results, in our most southernly State of Rio Grande do Sul, we hear the following questions asked: 'What will become of our public revenue? What will the administration live on?'"

"The gradual substitution of export duty by a land tax is such a feasible and easy task that it does not even deserve the honor of a discussion. All such revenue, be it levied by municipalities, state or federal governments, follows an invariable and fixed law, gradually growing in direct ratio with the increase of the utilized land under taxation, whether in the cities or in the country.

"In the present case, all that is necessary is to eliminate the export duty on goods going to the United States, maintaining, however, the import duty against those countries which do not favor our products as does the United States."

"I maintain also," he adds on page 14, "that we have not yet realized that the solution of our great problems is completely subordinated to the substitution of a land tax for our present tributary system; that, unless this is done, Mother Earth will bring forth no fruit; that, until such prosperity is reached, Brazil will never attain a permanent state of economic independence. That nations, like individuals, must have the means of material subsistence for the maintenance of their moral and political independence."

We venture to suggest that our national Congress, which apparently can conceive of no other method of revenue collection than the promiscuous pillage of all wealth in sight, might for its own instruction and advantage consider the quite opposite fiscal tendencies now making headway in Latin-America. It will be a serious anti-climax if, having incurred a colossal war debt to make the world safe for democracy, our own capital and enterprise should emigrate to those southern lands, attracted by a greater fiscal and economic freedom.

"THE SOCIAL QUESTION" (La Cuestion Social) by Dr. Andre Maspero Castro, Buenos Aires, is a little work of 110 pages, published in the current year. Dr. Maspero Castro is the author of three other works on economic questions, his first being his thesis for Doctorate, entitled "The Single Tax," which was awarded the Gold Medal by the Faculty of Law of the University of Buenos Aires, in 1915.

Like all that he has written, his present work is enriched by a copiously selected bibliography. It is the work of a militant rather than meditative writer. Dr. Maspero Castro is president of the Reform Party in the Argentine, in whose programme the Single Tax stands a main fiscal issue.

MAYOR HYLAN declares that the most important question in New York City today is: "How can we lower rents?" If Mayor Hylan really wants to find out let him take a course in Progress and Poverty.

The Strange Fiscal Behavior of Uncle Sam



AFFABLY BENIGN TO STERILE MONOPOLY

THE essence of our present tax system is truthfully revealed in the above cartoon.

It is a fact that our governments (national, State and municipal) favor, by means of discriminating tax distribution, the non-productive holding of American land.

Even the strain and stress of war—when the honor and very existence of the Nation depended upon productive industry—have not served to change our fiscal procedure.

No effort was made by State or national governments to make unproductive holding of land unprofitable. On the contrary, the burden of war expenditure and war obligations of every kind have been heaped upon the industrious, and capital has been encouraged to seek inaction and a safe cover in tax-immune land investments.

We have seen that even the supreme duty of providing a foothold in their own country for our heroic youth, returned from their great crusade for democracy and civilization, has not opened the eyes of State or national governments to the criminal enormity of our fiscal aberration. The needs of the war, combined with our fiscal folly, have actually stimulated the shameful traffic in what is, in equity, the natural birthright of America's loyal manhood and womanhood.

While hundreds of millions of acres of the country's most fertile and best placed land are held in idle speculative possession, our governments have not blushed to offer to our returned heroes, on rigid terms of purchase, the discarded land remnants on the very outskirts of economic opportunity.

It is a mockery of justice, without even the kindliness of charity.



STERNLY SEVERE TO FRUITFUL INDUSTRY

But while this insulting proposal to our returned soldiers is repugnant to elementary instincts of conscience, it is after all only a piece of the same stuff as our whole fiscal system, satirized in the above cartoon.

Do our industrial leaders and commercial magnates themselves realize that the fiscal system they accept and support places them in a false, unfair and humiliating position?

The evils of this system—which distributes tax obligations not according to the value of economic opportunity, but according to the use made thereof—have been enormously aggravated by the burdens imposed by the war. It must surely be becoming apparent by now to the more thoughtful that a fiscal system which violates justice and common sense is doomed to disastrous failure, as an edifice rising out of plumb is bound to fall. The industrious and commercial community is plainly uneasy over the flood of fantastic fiscal schemes pouring from Congress, legislatures and municipal bodies—all of them prejudicial to productive initiative, and all safeguarding the unjust privileges of vacant inadequately or used land.

But is the business community going to waste its energy in fighting this swarm of vicious fiscal projects and laws one by one? Is it not time to search for the lair from which the unwholesome brood spring? This breeding place will be found in the privilege accorded to vacant or inadequately used land. That privilege can be destroyed only by distributing the tax burden in strict proportion to the economic or potential value of land. When that is done, initiative, enterprise, and actual production and consumption will suffer no unfair discrimination.

South Africa

AN ORDINANCE was passed by the Transvaal in 1916 compelling local authorities to raise at least a part of their local revenues from land values. In 1918 Johannesburg, Mylstrom, and Baksburg took advantage of this law and made the land values the chief source of municipal revenue, the rate imposed in Johannesburg being $6\frac{1}{2}$ d. on the pound of capital land value.

The act provided for special taxation on mining property, and this seems to bear out the contention of certain Single Tax experts that special arrangements must be made for the taxation of such properties.

Following the example of the Transvaal the Cape Province gave practically the same powers to municipalities in 1917. East London, as a result of the poll held in December, will now transfer a large proportion of its rates to land values, with corresponding relief to improvements. The adjoining town of Cambridge at a public meeting without recourse to a poll, decided to derive all its revenues from land values, exempting buildings and improvements.

Our congratulations to the East London Land Values League and its efficient secretary, E. J. Evans.

Spain

WE learn with pleasure that Baldomero Argente, one of the foremost exponents of the Georgist philosophy in Spain, has been appointed Minister of Supplies in the Romanones Cabinet. In a message of congratulations on the appointment, the Argentine Single Tax League declares its conviction that the author of "Wage Slavery" and other clear and cogent works "will not vacillate when the moment of action comes." "It would indeed be offensive to entertain any doubts at all at the present moment when the reform of the tax regime is so urgently demanded." Baldomero Argente may rest assured that by fidelity to his principles and ideals in the sphere of political duty, he will not merely render a real service in his country's regeneration, but also give to co-religionists in other countries a badly needed example of character.

A West Virginia Paper Stumbling Along Toward The Truth

THE ideal tax system would relieve from taxation of all kinds, residences, homes and household property below a certain minimum value, that minimum to be the limit of cost for a decent small home. The ideal tax system would also relieve from burdens buildings and machinery used in productive occupations.

The ideal tax system also would impose heavier burdens upon land or natural resources held solely for speculative purposes and not for productive use. The ideal tax system would penalize the owner of city lots who held them vacant and refused to build upon them, waiting for them to increase in value. It would penalize the holder of wide

acres who did not cultivate them himself and refused to allow others to cultivate them.

The ideal tax system would relieve from taxation savings bank accounts up to a certain reasonable figure. To approximate the ideal tax system, a classification of property for taxation is necessary, but hitherto voters in most States have been suspicious of property classification. The majority of voters have felt that in property classification as in most other things, the small taxpayer would likely get the worst of it

Wheeling, W. Va. *Intelligencer*, April 7th, 1919

The Journal of Commerce On the Way

THE simplest of all methods of raising revenue and the one the effect of which can be clearly perceived, is that upon real estate, especially land, which is at the bottom of all production. The cost of collecting is slight, and if based upon market value the adjustment is absolutely equitable. The fact that the result is so perceptible acts more or less as a restraint upon the cost of what it pays for. The miscellaneous, complex and confusing system of taxing all sorts of things in a variety of ways and degrees, at enormous cost in assessment and collection, is a cover for extravagance and inefficiency in expenditure. Nowhere is there greater need for reform. We hear much about taxation, but economy seems to be a forgotten term.

Journal of Commerce, New York, April 11, 1919.

The High Rent Paid

THE rent profiteer may not be a beautiful object to contemplate, but he is a natural growth. To undertake to eliminate him by statute is simply to kick against economic law. Should a temporary semblance of remedy be accomplished, it would be followed in short order by disastrous conditions just as in any other attempt at price fixing.

The true, the only, way to meet the situation is to encourage building in every way. All restrictions not vital to health and safety should be relaxed and all "regulation" of the prices of material should be dropped. Relaxation of taxes would help, but for the moment this relief is beyond hope. Next year something may be done.

N.Y. *Evening Sun*, May 27, 1919.

The Tribune Sees a Light

HOW is the private investment to be promoted? By giving builders a chance to make money, and by encouraging men and women to erect their own houses. As things are now, as soon as a man constructs a house the assessor comes around and says the first thing the builder must do is to pay over 2.50 per cent. yearly on the value of his building. If money is worth 6 per cent. the builder must see an $8\frac{1}{2}$ per cent. return to be warranted in going ahead. We don't lay a consumption tax on wheat, but we do on houses, something of equal necessity. A lifting of the tax which paralyzes home building would populate vacant urban lands.

N. Y. *Tribune*, May 15.

A Message to Single Taxers

GERRIT JOHNSON PLANS FUTURE WORK AND ASKS CO-OPERATION

THIS train, going at a terrific speed from California to Michigan, gives me just the right kind of a swing to write a general letter to Single Taxers.

Having gone over the State from San Diego to San Francisco, I think it safe to say that 99% of California Single Taxers are in favor of a "get-together" movement. What they will do after that, I do not know, but I maintain that they should settle their own difficulties without outside interference. What I would like to impress upon you is this—that there is not one good healthy Single Tax organization in California, neither under the name "Great Adventure" nor any other name. All in all, there are over one hundred Single Taxers in the whole State; I mean those who make a pretension at understanding the philosophy of Henry George. Yet, in spite of that, anything that looks like land reform, will get from one hundred thousand to three hundred thousand votes. The truth of the matter is, these voters will vote for any kind of an amendment, whether it is inside out or upside down; they simply want to get somewhere and not one cares who is ahead or behind the movement. We are not leaders; the crowd is ahead of us. When I see little groups of Single Taxers who cannot possibly get a quorum at their meetings, making claim to all these votes, I think they are funny.

THE CONSERVATIVES OF YESTERDAY THE RADICALS OF TODAY

As we look the world over, we must begin to realize that yesterday was different from today. Those who were considered conservatives yesterday may be radicals today and the radicals of yesterday may think that Single Tax is tame today. We all seem to be moving on. We may be feeling the heart throb of the New Force that seems to be sweeping the earth. Nothing today is stationary. We should not place our dependence on what was, but what is.

I have a great many letters from people who say they want straight Single Tax or nothing. They call themselves "Radicals." I attended a meeting at Los Angeles. These are the ones whom the radicals call "conservatives" and I suggested to them the advisability of an exemption clause in their next bill and they sat down on me like a thousand of brick. They want straight Single Tax as laid down by Henry George, or nothing. When I see these people so far apart and yet so close together, I get confused. I am anxious to get the "Great Adventure" and "Single Tax Clubs," together because as they are now, I think they are blocking the way to free land. When Henry George was with us, he drew a circle that took us all in, but since his day our minds seem to have become warped and we have drawn circles the size of our minds, that leave some out.

WHO ARE THE RESPECTABLE?

During the time of Henry George, Dr. McGlynn and John Swinton, we did not hear a great deal about "Single Tax" but the slogan, as I remember it, was "Anti-Poverty" and the masses heard it. The call had a soul. We did not hear much about philosophy or unearned increment. "Anti-Poverty" meant bread and butter. Since that time, which way have we been drifting? We have become respectables, moralists, martyrs and book-worms. I probably could claim the distinction of having read less of Henry George than any other Single Taxer, but I think I could also claim the distinction of having visited more slum districts, potters' fields, prisons and poor houses than any other Single Taxer. I read "Progress and Poverty" that is printed on the faces of the passers-by. I do not care what Henry George said, nor just how he said it, but I think I know what he wanted. He wanted to place as heavy a burden as possible on land values, thereby making land speculation unprofitable. Then if a man wanted a piece of land, he could go to Uncle Sam instead of the Landlord. Land would be as free as the air and we could have all we could actually use. We are going to do this just as soon as we get through being martyrs, respectables or moralists, and become practical. Did you ever go to a Single Tax meeting and have someone tell you how many years he had suffered for the cause? That stuff may be good for those who need sympathy but it is poor propaganda. No one gets interested in a movement that spells "trouble." Then we wonder why our clubs do not grow. One thing we ought to understand is, that if we talk Single Tax when we ought to be sawing wood, we should not look for sympathy or blame others if we run out of wood.

At one meeting in California which I attended, practically the whole evening was spent with the question that we ought to convert the clergy and bankers to our viewpoint so as to give us an air of respectability. Of course, I realize that my early training stands in the way of my seeing its importance. When I see people with an air of respectability, it makes me laugh, for it is usually very thin air, and you can see right through it. Should not one have character to be respectable? I look the world over and what would have happened if all the respectable clergymen from the warring nations had the character of Leibeicht or Debs. While my sympathy goes out towards the clergy, knowing that they too are victims of our social condition the same as the rest of us, still if we have to take their air just to give us a polish, we must be very dull.

Then there is the banker. Are we going to pat his head like a dog from whom we want to take a bone? I think we Single Taxers are funny. We talk about freeing the land and then we want to stop and convert the banker. We do not seem to know that the reason we cannot convert the banker is because he realizes what Single Tax would do to him better than we do. The banker has most of his money loaned out on inflated land values. If Single Tax squeezes out this artificial value, he would have an awful time saving himself and if he did get his money,

what could he do with it? Money is just the same as labor—just as soon as there is more than the demand down goes rate of interest. Yes, the banker is right. It would lessen the power of money and raise the devil with the non-producing class. It seems to me we are either ignorant or dishonest in wanting to convert the banker.

WE CANNOT LIVE UP TO OUR IDEALS

At one of the Single Tax clubs in California I was confronted with this problem: This club had a clause in their by-laws barring anyone not in good moral standing. (Any of the stuff that runs from this pen is not intended as personal criticism, but only to show which way we are drifting.) When Henry George said "I am for men," I wonder what he meant? Of course, I realize that college graduates and we who graduate from the street, have different viewpoints. Our code of morals is life as we see it. We feel and absorb as we go along. The hand-me-down, ready-made morals, guaranteed easy to wear, do not interest us. We know that anyone who tries to live up to high ideals either lands in jail or the poor house.

Talking about morals; come with me to one of the Los Angeles jails. You will find there the same conditions as in most cities. Upton Sinclair properly called it the "Louse Ranch." They had twenty-seven women locked in a little place where there was only room for ten. They were surrounded by four tiers of iron bars, no sun-light, and the air was foul. One of these girls told me she had been there 220 days and did not know when she would get out. In that city where so many profiteers come to spend part of their gains, she had seen their vulgar display of wealth and had been tempted and took some money from her employer. While she was telling her story, the newsboys on the streets were calling "Extra, Extra." The Mayor of the city had just been indicted by the Grand Jury and certain other officials were either in hiding or fleeing. They were accused of grafting thousands upon thousands of dollars as rake-off from prostitutes and gambling holes. These were the guardians who had sent and were keeping this girl in jail so as to improve her morals.

OTHER TYPICAL LOS ANGELES INSTITUTIONS

One block from where I lived in Los Angeles, there is a moral factory or temple. It is said to have cost from one to two million dollars. Its architecture is a poem in marble. On the inside the color scheme is so soothing, the music so harmonious, that anyone who can walk over the bodies of their dead brothers and can turn a deaf ear to the cries of the helpless, can get a spiritual uplift there. There they tell that Jesus said, "Do unto others as you would have them do unto you" and also "As you do unto the least of these, so do you unto Me."

I also visited the Juvenile Home. This is the place where Los Angeles takes care of its waifs. It has 165 inmates. It is surrounded by an ugly, high board fence, topped off by barbed wire. You hear the rattle of keys before you enter. Every few steps a door is unlocked and

locked. All they see is bars and all they hear is the rattle of keys. Is it any wonder we street graduates laugh at parlor reformers who talk so wisely about mental suggestion and fear thought?

Just follow me through this place. The guide unlocked the door of one small room and in it was a little six-year old boy all alone. When we entered he was sitting on a narrow window sill with his little hands clutching the iron bars, trying to get a look at the great out-doors. I wish I could picture the look on that child's face as we entered. I had picked up a wounded bird the morning before and felt its heart beat, and its eyes looked just as pitiful and helpless as did this little boy's. Were you ever six years old? Have you anyone at that age who is near and dear to you? Just imagine some morning a machine driving up to take you away from home. No matter how humble your abode; it is the only home and friends that you know. A strange man takes you to this strange house with its ugly fence and barred windows and among these strange people. The first thing they do is to run an instrument into your mouth to take your blood culture; then they run a needle into your arm to draw blood for a test; then they lock you up by yourself for from eight to twelve hours. Can't you see this damned hypocrisy? If this kid had belonged to any one of these people who talk to me about "As you do unto the least of these," they would have had a fit. Religion to the rich means simply taking a hypodermic filled with selfishness which gives them that contented feeling. When I left that Juvenile Home, I had to pass this beautiful temple on my way home. I wondered if Jesus should come back to earth, would he come to this church or would He go to that little boy? No, do not blame anyone for this condition. The reason we are such hypocrites is because we have let the rich control our religion, our education and our literature, and as long as they can keep us satisfied with our present understanding of morals, they are safe with their plunder.

THE TROUBLE NOT WITH MANKIND BUT WITH THE LAWS

I also visited the Los Vegas Hospital with its forty-five inmates. This is where the city of Los Angeles keeps young women who are without money, suffering from venereal disease. These are the ones caught by the police. In this city of womens' clubs and where women vote, they only lock up the women; the men who are the cause of their condition, are allowed to run around loose. Talk about morals! The trouble is not with these girls but with our social conditions. We are either blind, ignorant or indecent. We dare not face the devil in his lair. Millions of men and women would like companionship and home, but with the price of land where it is, it means the struggle of a life time with a mortgage to buy a home, and it is like putting one's head in a noose to marry. We should face facts and know that as long as men make laws that interfere with the laws of nature, we will have prostitution. Just as soon as we have brains enough to free the land so that man will have

the same right to live as the birds of the air, then, and not until then, will Los Vegas Hospitals disappear.

How are we going to get it? May I give you my viewpoint? If we ever get back the land, we will have to free it in the same way that we lost it. Millionaires know the power of what they call "Law." Laws are made by the rich to skin the poor and now the poor must make laws to skin the rich. When Rockefeller and Morgan want something, they do not tell you bluntly what they want, they put it up in nice packages so that it is easy to take and we do not know we have taken anything until it lies on our stomachs and commences to work. Henry George had the idea, but I too would put it up in a nice package and instead of being afraid of the thing, I would have them smacking their lips. Why would I do that? Because I believe Henry George's philosophy the most radical doctrine ever presented by man. It is the most dangerous to our present understanding of civilization. That is why I am for it. I do not think that 10% of the professional Single Taxers realize how dangerous it is. That is why so many Single Taxers hunt their holes when some try to put it over. But let's get down to business.

THE KIND OF A BILL MR. JOHNSON FAVORS

In this Single Tax bill I would put an exemption clause up to \$5,000. I think it safe to say that 90% of the homes in California are under that figure. I would get their votes; I would know that the more I sliced off the bottom, the heavier would be the load on the top. I realize that every human being is selfish. No, that is not natural, but the result of our training from the powers that be. I would tax all franchises, stocks, bonds, incomes and inheritances. I would abolish all improvement and personal taxes, and take the full rental value of land. In this same bill I would draft a real mothers' pension and a sixty-year age pension; I would pension every disabled man, woman or child; I would open up labor bureaus all over the State and if I could not furnish a job, the applicant would get a suitable out-of-work benefit. I would get someone with brains to draft this and more too, all in one bill. You say that would be class legislation. I know it, but it would be for a class that has never enjoyed class legislation before. You say if we have Single Tax we will not need these side issues. You know that, but the voter may not, and besides every human being has pride, and when he finds that he does not need them, he won't want them. I would not call it Single Tax, but I would give it a new name that would stir the heart.

I have gone through one straight Single Tax campaign and never again for me. I have seen the Landlord get up before his audience and tell them that the Single Tax is going to take the tax off all corporations, stocks and bonds, incomes and inheritances, and I have watched their faces. I tell you straight Single Taxers, while you have the truth, the Landlord gets the vote and you can talk until your whiskers touch the ground, and you will be just where you are today. I hear you say, "We have the truth and truth must prevail!" We are so innocent, like the babes in the

wood. That is the dope Rockefellers and Morgans have whispered in our ears for ages and as long as we keep on repeating that, they are safe.

Just look at our United States Senate, Congress and State Legislatures. It is just one stinking cesspool and we are all liars and thieves. This game called "Life" is a real game and we have to play it as it is and not as we wish it. I know that in spite of our civilization there is still some good in every human, or, let me say, a germ within him that cries for Justice, and it is hidden in the chord that leads to the heart. I would have someone play upon that chord that they might feel and hear the harmony that will prevail when we bring about the "perfect day."

Yours for a better world,

GERRIT J. JOHNSON.

P. S.—Here's where you come in. I want Names NAMES, LOTS OF NAMES. I would like the names of everyone thinking along our line. I have a big list now, but should have 100,000. They would act as the silent partners in this New World Movement. What do I mean by "The New World Movement?" Just pick up this little earth of ours. Do you feel it vibrate? We have just fertilized it with 10,000,000 of our best blood and 20,000,000 bleeding hearts which have preganated the earth. The noise that we hear some call "The howling of the mob" may be caused by Mother Nature giving birth to a New World. With proper cultivation, it will bring forth fruit which they who are the cause of these deaths and bleeding hearts, least expect.

Do you hear and feel the tread of this powerful and invisible army as it approaches? It is commanded by a Real God, not the God of the Czars, Kaisers, Kings, Rockefellers and Morgans, but the God of Justice is working his way out.

Send me names of people who will want to be in the vanguard of this voluntary army with a safe and sane remedy. Send me NAMES NOW, this very minute. Send me NAMES. Mail them to Gerrit J. Johnson, 547 Sheldon Ave., Grand Rapids, Mich.

"Decoying Wealth Out For Taxation"

UNDER the above heading Mr. Eugene M. Travis, New York State Comptroller, makes a statement in the New York Times of March 9, 1919, regarding what he describes as "an unusual form of taxation" and a "novel source of revenue," which he has devised and applied in this State.

"Under the general property tax laws," he says, "local assessors are required to tax property of nearly every form—mortgages, bonds, and, indeed, all kinds of investments. As a matter of fact, however, they seldom find them: consequently there was devised this decoy to bring such hidden wealth out of concealment. In other words, by paying a very moderate stamp fee, the owners of these intangible

securities may purchase exemption from local taxation for a period not to exceed five years."

"Many of the taxpayers, of course, have failed so far to take advantage of this investment tax because they think that the local assessors will not find them out. But many of them are timid and have paid the State.... Authorities familiar with tax and revenue problems regard it as an excellent measure."

Before commenting upon the beauties of a measure which its author himself describes as a "decoy," let us complete the Comptroller's survey of his duties by the following quotation from the same article:

"Taxes are divided into two classes—direct and indirect—the latter source practically supporting State government in New York, while the former source is used solely for sinking fund purposes. Direct taxes are classified as real and personal, the latter being largely intangible and invisible and assessed at a rate sustained largely by rumor, suspicion, or imagination."

It must be a very qualified degree of excellence that can be ascribed to a tax measure which, according to its author, succeeds in trapping the timid but fails to catch the daring. In no case does he argue for the tax upon its justice or fairness, but gauges its success on the numbers of its victims. Thus he points proudly to an accession of \$7,868,433 in one year. The artifice of a five years' exemption upon payment of a registration stamp is the "decoy" which admittedly is successful with the "timid."

Mr. Travis's indictment of the personal tax rate as "sustained largely by rumor, suspicion, or imagination," will be indorsed by all who have any knowledge of assessment methods. Unfortunately, in regard to the personal tax, as with the "decoy" tax devised by Mr. Travers, there is a general feeling that the taxes are unjust and their evasion a moral right.

As an official obligated to work the fiscal machine, it is perhaps not Mr. Travers's interest or duty to be particularly squeamish as to the equity of its functioning. He is expected to produce results, regardless of the moral rights and feelings of his victims.

In our last issue we heartily indorsed Mr. Travis's plea for greater attention to questions of taxation. His present article strengthens the argument from quite another angle. The fiscal processes of the State are frankly admitted by the official best acquainted with their working, to be inspired by no principle of justice nor tempered by elementary considerations of decorum. It is time, indeed, that the average citizen should inquire seriously into the question quite regardless of official enthusiasm for this or that pet device.

WE have been rebuked at various times by some of our readers for our remarks "touching on and appertaining to" the lack of interest in the Single Tax shown by men elected to office on the democratic ticket who were—prior to election—presumed to be ardent Single Taxers, and therefore deserving of our votes.

Today we received a copy of the Single Tax Five Year

Book, returned, without comment, by a Democratic office holder suspected of Single Tax proclivities. This book was ordered and sent in 1917. For two years we have been trying to get paid for it, at considerable expence in postage.

When the book came back we hoped for a moment that the gentleman in question had spent some part of the intervening two years in perusing its pages—not, of course, that any truths he might have imbibed therefrom would have influenced his conduct in office (that were too much to expect) but that at least he might have derived sufficient inspiration therefrom to sit quietly without disturbing the meeting should the Single Tax be mentioned favorably on some occasion after he had ceased to receive the emoluments of office.

Alas, for our hopes—the volume had never been opened!

Cease Passing the Buck

THE rent agitation continues and several hearings are in progress, but the net results are about as expected—that is, little or nothing. Rents go up and step by step real estate values advance with them, and at the same time we continue the system under which every builder pays \$2.25 a year on every \$100 he invests. On a building costing \$100,000, besides the ordinary return on his money, he must see a prospect of squeezing \$2,250 a year from his tenants. He naturally holds back, for while thoughts of Ricardian laws may be dim in his mind they are active in his conduct. Housing thus tends to be at the congestion point.

The learned gentlemen conducting the inquiries are generally familiar with the economic laws involved and know what would provide a remedy, but they fear that public opinion is not prepared to take strong medicine. So the years go by and there is vain hullabaloo when consequences arrive which are to be expected. Some day, let us hope, the public, instead of having a prejudice against tellers of disagreeable truth, will turn their condemnation against the jolliers and flatterers who have lifted the passing of bucks to the level of a great science.

N. Y. Tribune, May 28, 1919.

CORRESPONDENCE

THE TWO KINDS OF REAL ESTATE

EDITOR SINGLE TAX REVIEW:

I desire to congratulate you on the high standard maintained in the January-February number of the SINGLE TAX REVIEW, and especially to thank you for the article entitled "The Single Tax Peril," on page 5. I am particularly interested in what you say about the cleavage of interest between the productive and non-productive owners of landed property. I have felt for some time that there was a great chance to drive a wedge between owners of improved and unimproved real estate, and I believe it is true, as you say, that the Real Estate Boards pretty generally are controlled by the latter class. In fact, the term "real estate" is itself a great cause of confusion in thought.

Boston, Mass.

J. S. CODMAN.

A PROGRESS AND POVERTY SOCIETY FOR CHICAGO

EDITOR SINGLE TAX REVIEW:

During my twenty years' connection with the Single Tax Club of Chicago I have found that the name Single Tax seems to have the effect of closing people's minds to further consideration. We have therefore called our new organization the American Progress and Poverty Society. Progress and Poverty is a suggestive name and for this reason was selected, and the prefix American has been chosen because the Single Tax is really a patriotic reform, strictly an American product, the result of the experience and study of a great American.

There are three others out getting names and addressees, and when we have two hundred we will call a meeting for organization. In three weeks I have succeeded in getting 32 names of persons who will actively support a live Single Tax society. All but six of these were non-Single Taxers, so you will see that there is a great field. I believe the first year will result in a membership of over one thousand.

The American Progress and Poverty Society will have for its object the making of Single Tax sentiment, nothing else. We want to hold live, human interest meetings, at least once a month, and will make visits from house to house and have heart-to-heart talks with the families about Single Tax. This makes converts, where the old style debating club only results in people dropping away one by one.

S. WEILER.

A WILD-GOOSE TAX LAW

EDITOR SINGLE TAX REVIEW:

"A Bill to Tax Wild Geese and other Migratory Birds," is the proper title for the State income tax measure pending at Columbus.

Mr. Robert E. Brinsmade, writing on the Wisconsin income tax law says:

"However it strives, the State will never collect toll from the plumage of the best feathered birds, as they will fly away and roost elsewhere."

Senator Agnew can testify from personal experience as to the accuracy of this statement. Readers may remember that Mr. Agnew and Hon. John D. Fackler, as tax commissioners of Cuyahoga County, tried a few years ago to put Sheridan's ride in the shade by a wild automobile charge on Mr. Rockefeller's domain to appraise his personal property for taxation. They discovered later this gentlemen claimed residence in New York state. We have not learned that the assessment was made in that State.

A State income tax will be but one more yearly fine levied on business men who stay in Ohio to produce staple articles or perform some service for their fellow citizens, *i.e.*, it will tax earned incomes. The birds who produce no article, who give no service, but collect ground rents of \$120,000 a day in Cleveland alone, may continue to bleed legitimate business and be free from the income tax not intended to tax unearned incomes.

Cleveland, Ohio.

GEORGE CARTWRIGHT.

SINGLE TAXERS OF AUBURN FOR A POLITICAL PARTY

EDITOR SINGLE TAX REVIEW:

I want to say that I am in favor of a National Single Tax Party, and so are all Single Taxers here. I believe our strength is greater than some of us think, and that we will discover this, and that it will be worth quite a lot to us if we do nothing more.

Auburn, Maine.

W. E. JACKSON.

ENDORSEMENT OF POLITICAL PARTY ACTION FROM SOUTH AUSTRALIA

EDITOR SINGLE TAX REVIEW:

I very much like the militant attitude of the REVIEW, and think your decision for a Single Tax political party is correct. There has been too much "pussyfooting" with the old political parties.

Adelaide, So. Australia.

E. J. CRAIGIE, Sec'y of the
South Australian Land Values League.

PRAGMATIC ECONOMICS

EDITOR SINGLE TAX REVIEW:

"The Abolition of Inheritances," by Harlan Eugene Read, was shown to be unsound in a review by A. Mackendrick in the *Public*, Dec 28, 1918. However, Mr. Read lectured in Chicago, March 28, 1919, and seemed to enlist a number of unenlightened Single Taxers for his National Society for Limiting Inheritances. The *Public* review contained the following:

"The greater part of the book is irrelevant alike to economics and ethics. Despite his appeal to logic, one suspects that Mr. Read is deficient in the logical faculty. How else can we explain his arguing from the obvious fact that our race lives from hand to mouth, to the conclusion that he who lives on his father's earnings is exploiting and enslaving his contemporaries?"

Mr. Read "has failed to catch the full meaning" of Henry George. "The Single Tax is the scientific method of separating earned and unearned wealth, drawing into the public purse . . . site values, and leaving to individuals as income only the payment that society willingly makes for services. Had Mr. Read fully understood this, it is incredible that he should propose so unscientific a method as that of allowing individuals to continue the appropriation of society's rightful income along with their own earnings, and then to sweep up both at death."

"It would be mockery of the liberty democracy stands for to say that a man is not free to give or bequeath his wealth . . . The freedom to give implies the freedom to receive."

Mr. Read holds other absurdities: Though the father was not an exploiter the son becomes such by inheriting the father's wealth. (See page 40).

Page 50: "I deny the right of a man to give . . . where the gift works injury on the community." That is, an exploiting power resides in capital. Henry George wrote, "Protection or Free Trade," page 275: "It is not in the power of capital to compel men who can obtain free access to nature, to sell their labor for starvation wages."

Although "a just title can be vested only in the producer," Mr. Read's plan would not restore wealth to its producers, but to the public, which cannot by any process be shown to be the producer.

Confiscating inheritances would relieve vacant land holders of taxes, permitting them to capitalize such saving of taxes into increased selling price; for selling price of land is the market value of the income from it. For every dollar of taxes saved, \$20. would be added to the selling price of land.

Mr. Read is socialistic; if the shops of Henry Ford, for example, are confiscated, the State must own and manage; or sell to other private owners, in which case exploitation would not be checked.

Mr. Read's plan would permit a wealthy man to exploit labor; cause all the poverty, misery and degradation now evident, for his whole life time; Single Tax will check ALL exploitation at once.

Inheritances consisting of land incomes would be taken one by one on Mr. Read's plan. Single Tax takes all site rents of living land monopolists.

Chicago, Ill.

C. F. HUNT.

APPALLED BY CONDITIONS IN EUROPE

EDITOR SINGLE TAX REVIEW:

Congratulations on your aggressive, red-blooded attitude in regard to gingering up and focussing of political action on the paramount problem of the 20th century—the ending of landlord and mortgage slavery.

The taking of all the land value for the community will finally free both factors of wealth-production and establish a *datum plane*, as it were, by which the value of everyone's service to his or her fellows will be equitably related and privilege rooted out.

The more I see of the appalling conditions in the old land the stronger grows my conviction that land value monopoly is the keystone of privilege, and the greater becomes my admiration for the profound genius of Henry George which enabled him to rise to the height of great argument, and "justify the ways of God to man."

London, England.

SERGT. J. R. DICKSON.

WANTS A CAMPAIGN IN MICHIGAN

EDITOR SINGLE TAX REVIEW:

If the world will ever need Single Tax, it needs it now, and how to get it is, of course, the question uppermost in the mind of every Single Taxer. During the two years past, we tried to do something in Michigan and did secure about 34,000 out of the necessary 64,000 signatures to an initiative petition, providing for constitutional amendment that would exempt personal property and improvements to the extent of about 50% of their value. It was easy to get signatures. The only trouble was that we hadn't enough money to keep men in the field to circulate the petitions. In my opinion, we could get 100,000 signatures to this petition in this State just as easy as we got 34,000 if we could only place the petitions before the voters, and one of the best things that could be done in promoting the campaign, or any other Single Tax campaign, would be to circulate petitions just as widely as possible. The educational results would be worth the cost.

In other words, although the law might require only 64,000 signatures in Michigan, I believe it would be advisable in the case of sufficient funds to keep right on securing signatures until the last moment or as long as the money held out, not forgetting, of course, that some money would be necessary to help put over the election after filing the petition. What I am leading up to is this: I have believed for a number of years that if all Single Taxers of this country would forget their own State and local measures and put all their money and efforts at work in one State that results might be accomplished. I believe there is more than one State where two years' work, perhaps less, would make it possible to succeed with a Single Tax measure just as strong as Single Taxers care to make it. I think this can be done in Michigan but, perhaps, it can be done much easier in some other State. Anyway, my hat is in the ring and I will agree to support any campaign which a conference may determine is best for us.

If someone will call a national conference with this express purpose in view, I will be glad to attend and I will pledge \$25. per month for two years, or any other period which the conference may determine upon, provided we can agree upon some real definite action.

Pretty soon I will be an old man with one foot in the grave and I really don't feel that I have the time to pussyfoot around any longer with conversational Single Taxers.

Detroit, Mich.

A. LAWRENCE SMITH.

THE SINGLE TAX PARTY AND THE FUTURE

EDITOR SINGLE TAX REVIEW:

Before the next issue of the REVIEW reaches its readers, a Convention of Single Taxers will be held and a National Single Tax Party will enroll its name in the hall of Political Fame. Let us not waste time debating why this was not done years ago, but turn our thoughts to making the venture a thing of *pleasurable* and *practical* utility.

Even to those of us who have enjoyed the privilege of voting for Single Tax in the several States in which it has "a place on the ballot," there comes a desire for better things, and a feeling that this joy of voting should be extended to Single Taxers everywhere. A well grounded hope also exists that a National Party can lay down such a "barrage" of advertisement and efficient grasping of opportunity, that the advance of the State Units will be made so irresistible, that the Hun of Privilege—Private Ownership of Land—will be driven from his heretofore impregnable trenches and dugouts and be forced into the open.

Once in the open, what can he do in battling with representative, well equipped, National Organization, flying one "Land for the People" flag, and, for its accomplishment, the Single Tax? What more can we or should we ask on this American continent? Then would our *great big live* issue be presented in a *great big live* way, enlisting the support of forward looking men, and arousing the opposition of the stand-patter, the beneficiary of privilege, and the Bolsheviki. These two things are essential to the growth of any moral issue, and, particularly so, for ours. Single Taxers who are not affiliated with the Party (either through choice or from lack of opportunity) must be made to see the suicidal stupidity and the blundering idiocy of professedly *espousing* a cause, and

then *voting against it* on every occasion. The poorest and humblest exponent of "the right of men to the use of the earth" has some, or perhaps many, neighbors, friends or relatives, who know of and are impressed by his words, but when they find him (by chance or lack of opportunity) openly and enthusiastically supporting some party known to be antagonistic to Single Tax, then they very humanly class it as a minor, not a major, issue and unworthy of the attention of wide-awake practical men. The National Single Tax Party is designed to remove all incentive for such a course in the future. Its endeavor will be to place Single Tax on the ballot sheets of all the States, if possible, and furnish opportunity to every voter to go all the way for Single Tax—by voting for it.

We can then say to the body of voters—Do you want Justice and Equality established in the God-given resources of Earth? Do you want Opportunity to wait on each child born into the world, so that, whatever measure of intelligence he may possess or to what lofty height his mind may aspire, they can be developed and not killed? If you want all this, then vote for Single Tax. How will the voter answer? He may not be absolutely convinced that the Single Tax will bring all these blessings, but he does know that the old parties have no such programme, and that they are in fact, by their policies in the past, responsible for the opposite conditions which now beset us. Is it unreasonable to think (he being accustomed to vote for the things he thinks he wants) that he will remain no longer a tool of the system which he knows is oppressing him, but for which, in the past, no remedy was provided?

Let us forever put an end to our former Pharisaical utterances that the average man is not wise enough or righteously inclined enough to vote for Single Tax. We must remember that he has not been encouraged to do so or furnished with the opportunity—only to a very limited degree. Let the National Single Tax Party furnish both encouragement and opportunity, then, and only then, will we have (should the average voter refuse to respond) the right to chide or reproach him for his unwisdom or unrighteous inclinations.

Philadelphia, Pa.

OLIVER McKNIGHT.

PRAISE FOR ONE WHO FAITHFULLY FOLLOWED THE LIGHT

EDITOR SINGLE TAX REVIEW:

Although I subscribe for a number of Single Tax periodicals, your March-April issue possesses the unique distinction of being the only one that has thus far evinced sufficient appreciation of the valuable work done, and the supreme sacrifice made, by Luke North in his fight for the economic freedom of all mankind, which he would have initiated in California.

North will be remembered as a genius with the keenest insight to see, and with unequalled ability to clearly and incisively express, the very heart, the inmost core, of the economic change which must be made before there can possibly be great general prosperity, happiness and international peace, and before any nation may even consider daring to "beat its swords into plowshares and its spears into pruning hooks."

The strange reluctance of our leading Single Tax periodicals to digress upon the matchless value and the great price North paid for the privilege of voluntarily serving humanity in maximum degree, reminds me of the words of Mark Antony over the body of Caesar: "Now lies he here, and none so poor to do him reverence. . . . What private griefs they have, alas! I know not, that made them do it; they are wise and honorable, and will, no doubt, with reasons answer."

Little Rock, Ark.

K. P. ALEXANDER.

EDITOR SINGLE TAX REVIEW:

I am for a Single Tax Party, to vote and measure strength; even if we figure as the Prohibition Party did; it is the only way. The fools that suffer from exploitation will do nothing until a party shows strength; then they become "jinners." I believe a few raps on the heads of the high official Single Taxers whose Single Taxidity dies in office, may be a mirror held up to such as Lane, Baker, and others.

Chicago, Ill.

C. F. HUNT.

FOR A CAMPAIGN AMONG BUSINESS MEN

EDITOR SINGLE TAX REVIEW:

I have talked with a large number of business men in the last month, and the feeling is intense and growing against the present revenue system, including the income tax. They take a very pessimistic view as to the situation in the future. In my opinion the time was never so opportune for the launching of a systematic campaign among the business men of the country for land value taxation as relief from the present burdens on business and industry than now. Can't something be done along this line?

Kansas City, Mo.

VERNON J. ROSE.

ANOTHER DISTINGUISHED CONVERT TO PARTY ACTION

EDITOR SINGLE TAX REVIEW:

Allow me to express my pleasure with the REVIEW. You have converted me, too, to a Single Tax Party, both State and national, and I hope such may be organized. I have been a Single Taxer since 1886, and want to see something done before I die.

New York City.

WALTER MENDELSON.

NEWS NOTES AND PERSONALS

ALABAMA and Arkansas lead the country in good legislation on the building and financing of new roads. Within the past two years both States have passed laws placing the making of roads in the hands of local communities which may desire such improvements and directing that the cost be raised by bond issues, of which the interest and amortization shall be taken care of by assessing and taxing land values irrespective of improvements alongside of and for some distance back of the roads affected. This, of course, is an extension of the well-seasoned "betterment" idea which has long been in operation in urban communities for the laying out of streets, sidewalks, sewers, etc. In its State wide application to country roads Alabama and Arkansas have taken a distinct step forward.

PROPORTIONAL representation has been in force for State elections in Tasmania for some years. Near the end of last year, it was adopted by the State parliament of New South Wales, the most populous State in Australia.

This may lead to the reform being adopted by the Federal Parliament, where it is badly needed, especially for Senate elections.

The adoption of proportional representation in New South Wales was largely due to the steady work of Mr. Huie, of the *Sydney Standard*. The January *Standard* had an interesting article giving the history of the movement in New South Wales.

JAMES R. BROWN is a busy man these days filling lecture engagements. In April he appeared before the Fall River Chamber of Commerce. The *Evening Herald* and *Daily Globe* of that city gave the address two column reports. Later in the month he appeared before the Jersey City, N. J. Chamber of Commerce, and made a profound impression. His visit to a number of Ohio cities since our last issue appeared have been provocative of an awakened public interest in the tax question. We hope to present in our next issue a fuller detailed report of Mr. Brown's lecture work for 1919.

THE address of Judson Grennell, secretary of the Michigan Site Value Tax League, has been changed from Waterford to 308 Thompson street, Ann Arbor, Mich. It is possible Mr. Grennell will begin a search for material with which to write a history of fifty years of radical political and economic movements in Michigan.

MANISTEE, MICH., has a Single Tax Club, just organized, with the label "The Ancient Altruistic Aristotelians," where the "pure milk of the word" in the shape of Single Tax literature and lectures will be dispensed in liberal quantities. We are just in love with the name.

Two Michigan agricultural newspapers are now publishing in almost every issue articles for and against site value taxation.

E. B. GASTON, of the *Fairhope Courier*, replying to the SINGLE TAX REVIEW seems to think that because Single Taxers are few in number those who do not favor political action adhere to the wiser course. Well, let us see. The Republican Party was fewer in number when that party was born. But the party grew. It will be well for Mr. Gaston to recall the younger Pitts's retort to the accusation of extreme youth—that he would outgrow it.

Mr. Gaston thinks our attitude toward Single Taxers in office uncharitable. Well, whose course in office as a Single Taxer will Mr. Gaston take it upon himself to defend? Lane's, for example? Or the many who have suddenly been afflicted with an impediment in their speech?

THE death of Edmund Corkhill, of Brooklyn, takes from us another of the old guard. He was at an advanced age, but had been mentally active almost to the last. His command of the English language would have made him a notable writer had he taken to the pursuit of authorship. An essay contributed some years ago to the columns of the SINGLE TAX REVIEW and entitled, "The Thief," was a real classic that some day should be wrested from its setting and given permanent preservation. Mr. Corkhill was the father of Mrs. Aitken, wife of Peter Aitken, well-known Single Taxer of Brooklyn.

JUDSON GRENELL has found that he has unnecessarily narrowed the market for his brochure on "What Michigan Women Should Know About Voting," by not eliminating from the title the word "Michigan," for the principles with which it deals are as much needed by the 13,000,000 voting women in 28 States as by the 600,000 newly enfranchised women of his own commonwealth. Ohio people are ordering the book.

LOUIS WALLIS lectured on April 23 before the school teachers of Minneapolis and members of the University of Minnesota faculty. He urged the teachers to organize, and thus promote the general public discussion of all fundamental questions. It may be pertinent to inquire just how, and in what degree other labor unions set an example to school teachers to advance the public interest in fundamental questions?

THE organized farmers through the Canadian Council of Agriculture representing four provinces of Canada this Spring formulated a platform demanding immediate reduction of the customs tariff. Another plank of their demand reads:

"The resulting reduction of revenue to be met by direct taxation on unimproved land values, graduated income and inheritance taxes, etc."

A PAMPHLET by John Joseph Lenney, "Who Should Officer the New Army," is a plea for the need of a democratic organization for the new national army. Mr. Lenney is a veteran soldier, and a well-known Single Taxer of Washington, D. C.

ALEXANDER MACKENDRICK sails for Scotland on June 4, where he will hereafter make his home. During his stay in America he has endeared himself to many. His able and scholarly pen will not be idle in his new surroundings.

THE soldiers of Great Britain, France, Italy, Germany, Austria, and the Balkans are thinking in terms of land," says Frederick C. Howe. And they are not thinking in the terms of Franklin K. Lane about land either.

IN *State Service*, published at Albany, N. Y., for March, is an article against the Single Tax, by Frederick D. Bidwell. The antidote is supplied by James R. Brown in a strong, well-reasoned article.

THE Newark *Ledger* printed the platform of the New Jersey Single Tax Party adopted at the conference at the Robert Treat Hotel, on Saturday, March 29, on the first column of the first page.

WELLS DRURY, well-known Single Taxer of many years standing, will be a candidate for mayor of Berkeley, California.

GEORGE CARTWRIGHT contributes an article to the *Cleveland Citizen*, "The Ground Hog's War Graft."

HOWARD M. HOLMES, of Cleveland, continues his column of bright, snappy and instructive fillers in the *Cleveland Citizen*.

"SOCIAL PROBLEMS" has been translated into Danish, in slightly abridged form, by our old friend P. Larsen, and Svend Larsen.

A COMMUNICATION in the *Survey* of April 19 from Mr. Bolton Hall gives the readers of that periodical some information of the Single Tax colony, Free Acres, which was established ten years ago in New Jersey.

IN THE platform of the new Labor Party organized in Springfield, Ill., in April, there are many planks. The one of chief interest to Single Taxers is the shortest of them all, and reads, "Taxation of land values but not of improvements."

J. R. HERMANN lectured at the Central Public Library in Portland, in April, his subject being, "Where is the Land for the Returning Soldiers?" Regular meetings of the Single Tax League of Oregon take place every Sunday at 2 p.m. at the Central Library.

DR. SALVADOR BARRADA, first president of the Argentine Single Tax League and at the same time a distinguished man of science, has made a flying visit to New York on special mission connected with some new industrial developments in Cuba where he is now residing.

THE Single Tax Party of Philadelphia passed a resolution charging that the underlying cause of the deplorable coal situation in Pennsylvania is due to the fact that low taxes on coal lands keep them from being developed, and every paper in Philadelphia gave the matter news space.

PARLIAMENT has conferred practically absolute powers on the Scottish County Councils to acquire any land they see fit. These bodies will fix the rents for the new holdings, and will arrange for financial assistance for the new tenants. A sum of \$100,000,000 has been set aside to finance the new proposals.

THE death of Thomas Floyd Sears, on March 25, at Marlborough, N. Y., at the advanced age of seventy-eight, marks the departure of another of the old friends of the late Prof. Wilmarth, of Brooklyn, N. Y., whose death also occurred recently. Mr. Sears was a believer in the Single Tax, but for many years had been out of touch with the movement.

THE last issue of the *Revista del Impuesto Unico*, official organ of the Argentine Single Tax League, contains a translation of Henry George's address before the Free Trade Congress in Paris, 1889. As our readers will remember, in this address George visualizes the readjustments of industry and commerce which would follow from real Free Trade, in which term he includes, of course, Free Production. Our Free Trade societies could do no better educational work than distributing this remarkable address.

A LITTLE pamphlet has reached us containing a sermon delivered by William F. Baxter at the First Unitarian Church, in Omaha, on March 9. We quote the conclusion:

"Men and women, do you realize the menace? Is it necessary to point out what is going on in the world? Call it Bolshevism or what you will, it is approaching at a rapid rate. Will you anticipate, weaken and destroy it by wise, thoughtful, effective and just measures, or will you wait until the hordes gather the strength of desperation and demand their birthright—the right to life? Impoverished people suffering with the sting of age-long injustice, will not stop to reason with you, they will not ask why. They will take and take until they ignorantly pull down and destroy the civilization of which you are proud, but the principles of which you have failed intelligently to examine."

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N.Y., for April 1, 1919.

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

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

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

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

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

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

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

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

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

JOSEPH DANA MILLER,
Publisher.

Sworn to and subscribed before me this 27th day of March, 1919.

WILLIAM RYAN

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

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