

NOVEMBER — DECEMBER, 1919

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

The Revolution in Ontario

By W. A. Douglass

Great News from South America

Six Thousand Single Taxers Parade in Cordoba

The New York Campaign

Results in Pennsylvania and New Jersey and

News of Activity in Many States

YEARLY SUBSCRIPTION \$1.00

SINGLE COPIES 20 CENTS

PUBLISHED AT 150 NASSAU STREET, NEW YORK CITY

What "The Single Tax Review" Stands For

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

An International Bi-Monthly Magazine of Single Tax Progress

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau Street, New York

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

Entered as Second-class Matter Oct. 2, 1913, at the Post Office, New York, N. Y., under the Act of March 3, 1879.

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No. 6. WHOLE No. 97

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PUBLISHER'S NOTES

IF some of our readers would read the REVIEW more carefully they would not have to write around for information regarding matters which have appeared in these columns, and which they have apparently overlooked. This is especially true regarding the abstracts of important land and taxation laws in the Argentine and other parts of South America which we have printed from time to time.

THE article printed in our last issue, "Labor's Burden and How to Remove It," appeared without the name of the author, which we did not know at the time. It is a synopsis of one of the admirable lectures of James F. Morton, Jr.

AGAIN we urge upon our readers the importance of sending the REVIEW during the coming year to public libraries, city and State, members of tax commissions, and influential newspapers. No better use can be made of this periodical.

FOR the best answer to our cartoon on another page "What is the Professor Saying," limited to 400 words, we will give a copy of the SINGLE TAX FIVE YEAR BOOK.

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VOL. XIX

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Current Comment

THE American Steel and Wire Company has a full page advertisement in the *Cleveland Plaindealer* of Nov. 2. One-half is given up to an article reproduced from *Harvey's Weekly* and consists of a statement from Judge Gary as to his attitude on labor unions. The other half of the page is devoted to a lengthy quotation from Henry George's Letter to Pope Leo XIII, in which Mr. George states *his* case against the labor unions. We quote in part:

"Aiming at the restriction of competition—the limitation of the right to labor—its methods are those of the army, which even in a righteous cause are subversive of liberty and liable to abuse, while its weapon, the strike, is destructive in its nature both to combatants and non-combatants.

"To apply the principle of trades unions to all industry, as some dream of doing, would be to enthrall man in a caste system. Union methods are superficial in proposing to restrain overwork while utterly ignoring its cause, and the sting of poverty that forces human beings to it.

* * * * *

"Labor unions of the nature of trade guilds, are necessarily selfish; by the law of their being they must fight, regardless of who is hurt; they ignore and must ignore the teachings of Christ, that we should do unto others as we would have them do to us, which a true political economy shows is the only way to full emancipation of the masses. They must do their best to starve workmen who will not join them; they must by all means in their power force back the 'scab,' as a soldier in battle must shoot down his mother's son if in the opposing ranks; a fellow creature seeking work—a fellow creature, in all probability, more pressed and starved than those who bitterly denounce him, and often with the hungry, pleading faces of wife and child behind him. And in so far as they succeed, what is it that trades-guilds and unions do but to impose more restriction on natural rights; to create 'trusts' in labor to add to privileged classes other somewhat privileged classes; to press the weaker to the wall."

THE American Steel and Wire Company deserves credit for placing before the readers of this widely circulated advertisement the weighty words of the clearest thinker of three decades. We note it as significant of the progress of thought among business men. One thing, however, needs to be said. In asking workingmen to renounce their one weapon of compulsion with which, in the union and the strike, they can avail themselves, are the great business corporations, of which the American Steel and Wire Company is one, prepared to abandon every vestige of monopolistic privilege, every instrument of monopoly for the similar

exercise of which they arraign the labor unions? Are they prepared, in the event of workingmen renouncing the arbitrary methods of dictation through labor unions and the strike, to make common cause with them against those institutions of privilege which oppress both capital and labor?

We welcome this action of the American Steel and Wire Company. But will they not see that the other half remains to be said? All that Mr. George says here regarding the labor union would be almost meaningless if the solution had not been in his mind when he wrote. Indeed, if this solution is not what he indicated the trades unionists are right. It is then war, and war to the knife, for the control of all industry by the unions. Slavery is a *fait accompli*. It is because Single Taxers see this that they are opposed to monopoly, whether it be that of earth-owner or trades-unionist. The fight is not against trade unionism, *per se*, but against monopoly, and in this fight the interests of the men at the head of business corporations, whatever the less keen sighted among them may think, and their workingmen are identical.

IN announcing the candidacy of Mr. A. G. Huie, for the Western Suburbs electorate of Sydney, Australia, under the proportional system, the *Standard* says: "There are many *Standard* subscribers in the electorate. They will have a chance of voting for a straightout Single Tax man on his own merits, regardless of the political machines." How good that sounds! Single Tax men here have been long voting for the political machines. Even in the recent election in New York many have seemingly preferred to continue voting for the machines. We shall see whether the Single Taxers of Sydney, having the chance to vote for a Single Tax man of Mr. Huie's stamp, will do their duty at the polls.

THE *Mining and Scientific Press*, of San Francisco, says: "Our entire system of distribution, local as well as transcontinental, is glaringly inefficient, and it plays into the hands of manipulators and profiteers. It seems reasonable to suppose that some of these defects and wrongs can be corrected by means of legal enactments already available for that purpose, and it is fortunate that some of the measures for price-control placed in the hands of the Government during the war are still at its service at this time."

It is indeed true that our entire system of distribution plays into the hands of profiteers and manipulators. But to adopt the devices of price-control, which seem to be the only remedies that occur to the government at Washington, is to embark on a dangerous policy. Why not recognize that our system of distribution is at the mercy of those who can command scarcity, who control production at its

source? Is there a natural law of distribution? Why not seek for it then? Is there profiteering? If there is, how can it continue to command a rate of earnings higher than the average return? Does not the return to capital tend to a level if allowed to flow freely? Is there a profit in making cotton cloth greater than is to be secured, for example, in making silk or cretonne? Capital will scent the advantage and flow there. Is there a greater return to capital in the building of houses than in the construction of automobiles? All the Henry Fords, little and big, will discover the fact, and the return to the industry of house building will drop to normal again. And so on through the entire gamut of industry.

What causes profiteering, as distinct from profit-earning, is the powers to command scarcity by those who control the sources of supply, taxes, and the restrictions imposed by taxes. With their removal no profiteering, wholesale or retail, can continue beyond the time needed to establish the normal equilibrium.

DOES it not seem strange to our readers, at a time when the world has become more adventurous, essaying new paths into what was once the *terra incognita* of economic and social experiment, that Single Taxers should become more and more timid? We cannot arrest the hurrying, mad world that is hesitating at so little now, with faint and cautious whispers of tax reform, tax exemptions, and the clipping of percentages from income and tariff-tax provisions. Are we fearful of our doctrine? Surely the world seems fearful of little. Without "batting an eye," to speak in the vernacular, America destroys millions and millions of property invested in the brewing and distilling industry. Without so much as "by your leave," at one stroke it renders all this investment valueless. And we, who would destroy nothing, take nothing, even for the state, that can rightly be called property, ask nothing that is yet in the possession of the landlords, but merely that the income from land rent that accrues next year shall be paid to the State in lieu of all taxes—we, of all people, to indulge in low, cautious and hesitating whispers! How the gods must laugh!

OUR government is ready to apply drastic methods to the striking coal miners. The mines will not close down. President Wilson has declared it. The government, with its armies and its courts, will compel the opening of the mines, because, as one metropolitan newspaper expresses it, "110,000,000 Americans must have coal. No small percentage of the people must be permitted to control the output."

But this is what a small percentage of the people have been doing. Mines have been shut down and kept shut by a handful of coal mine owners in order to produce a scarcity of coal. Forcible measures of compulsion to force these mines to open were never thought of in their case. It is only when the workingmen attempt to close down the mines by withdrawing from work that the President issues a forceful presentation, press and public fume, and the power of courts and army is invoked.

Big Business and the Crisis.

NOT so many years ago, Big Business was accustomed to manipulate Congress, Government and even Judicature, to its own advantage. Such was then the accepted order of things. It was a blunder of big business.

Today, thanks to the growth of popular education and a democratic interest in government, Big Business finds the tables turned: Congress, Government and Judicature are daring to manipulate Big Business (railroads, telegraphs, mines, packing industry, etc). This may be a blunder of Democracy. We incline to think it is so.

In facing this new situation there does not seem to be any unanimity of opinion amongst the leaders of big business. In a previous issue we gave John D. Rockefeller, Jr.'s broad policy of admitting to a share in profits the four contributing factors in industry: Capital, management, labor and the community. More recently we have the Warfield plan, proposed by the Association of holders of railroad securities, advocating a substantially similar adjustment. But against this we have to place the powerful and reasonable plea advanced by Swift & Co., who refuse to see in government direction of business anything but retrogression and decay. We reproduce entire one of the bulletins which Swift & Co. are spreading broadcast through the press of the country. Under the caption "Is it possible to Legislate Life and Brains?," it reads:

"Swift & Company is primarily an organization of men, not a collection of brick, mortar, and machinery.

Packing Plants, their equipment and usefulness are only outward symbols of the intelligence, life-long experience, and right purpose of the men who compose the organization and of those who direct it.

Will not Government direction of the packing industry, now contemplated by Congress, take over the empty husk of physical property and equipment and sacrifice the initiative, experience and devotion of these men, which is the life itself of the industry?

What legislation, what political adroitness could replace such life and brains, once driven out?"

With the above position we are in sympathy. It is a great pity, however, that the intelligence which organized and directs the vast and intricate manufacturing and distributing service known as Swift & Co., seems alive only to the palpable, obvious peril of collective ownership and remains blind to the less obvious but sufficient causes of the present crisis. It is natural and right to be alarmed over a case of typhoid in your household. But is it intelligent to ignore the infected drain that made the disease inevitable? Is it to the credit of the intelligence of big business that it has ignored the fact that our whole fiscal environment is and has been hostile to all productive enterprise, whether large or small? Is it nothing to the directive heads of business that, in every instance, the enormous fiscal pressure of organized government passes clear of the non-producer and falls heavily on the producer?

If such discrimination could be safely passed over, in spite of its unfairness, when taxes were light, can it be safely tolerated now when the weight of taxation has reached undreamed-of figures?

The rapidly rising land values all over the country, already far in excess of the hundred billion mark, express in purely monetary terms the capitalized privilege of fiscal discrimination above referred to and the ever accumulating mortgage on the industry and enterprise of the nation in favor of non-productive parasitic interests. Are the leaders of American industry going to tolerate this monstrous abuse of our fiscal machinery much longer?

Where they are not the product of ignorance in panic, the freak measures of price-fixing, wage-and-work regulation and the nationalization of industries are but varying devices for deferring or avoiding the one great issue.

The higher the grade of intelligence engaged in business, the greater is the responsibility for the policy observed toward the fiscal problem. The small merchant, in the limited field of local service, may be excused if he fails to perceive the interactions and reactions of the nation's fiscal system upon his little business. But the same excuse cannot be made for the directors of businesses which cover a national and international field and where fractional margins are measured up large in the final profit and loss account. Messrs. Swift & Co. would do but elementary justice to themselves and might render a real service to the business community and the nation, if they turned their great business experience and organizing genius to an investigation of the basic principles of our fiscal system, and to its practical effects upon industry, commercial exchange, the purchasing capacity of the people, the development of the country, the standards of living and the distribution of the population, with all of which are intimately connected their own business interests and the welfare of the nation.

The Young Girl

WE have received a number of so-called "Reconstruction Pamphlets," issued by the Catholic War Council, at Washington, D. C. One concerning the Young Girl is of special interest.

In this pamphlet the writers say: "Tens of thousands of young women left their homes and normal occupations to take the place of men who were called to the colors. . . . They have been accustomed to high wages throughout the war period, and now, after having become accustomed to a higher income and a higher standard of living, they must go back to a lower, and the process is not without danger."

These conditions, fraught with grave perils, the National Catholic War Council is endeavoring to meet by establishing Community Houses throughout the country. A girl coming to a strange city can find the location of the Catholic center at once, where all accommodations are provided.

It is impossible to say too much in praise of the spirit

that animates this work. Allowing for conditions incident to the war through which we have passed, however, the necessity for such splendid service on the part of the Catholic organization should teach a lesson to the observant and serious minded. And this is indicated on page 8 where we are told:

"Capital for some years has been inclined to seek other outlets for investment than housing. Particularly has this been the case since 1914 owing to increased cost of residential construction and to the more profitable returns offered to capital in other fields. For nearly five years the building forces of the country have been largely absorbed by the erection of factories. Residential building in the Eastern, Central, and Northern sections of the United States fell from \$432,337,000 in 1916 to \$252,000,000 in 1918. Meantime the population has increased. Moreover, there has been a great shifting of woman labor from rural to city industrial centers. Great numbers, too, have changed from domestic employment to the industrial and clerical fields. It will be many a month and probably many a year before such housing conditions will return to normal."

The pamphlet concludes: "What labor of love can be more womanly, more maternal, more Christian than giving hospitality and home interest to the strange and lonely girl? I was a stranger and ye took me in. What ye do to her ye do to Him."

And these words we may indeed apply to this unselfish service of the Catholic Church, instinct as it is with the spirit of St. Vincent de Paul and others who have glorified the mission of that great organization which speaks in the name of Jesus.

But more is asked of her. It is not enough that in the name of Pity she shall continue her Christian work for the unfortunate and those who require her temporary help. She must also speak in the name of Justice. Her ministrations to the poor are to her everlasting glory, but her teachings to the faithful include also the doctrine that we are all children of a common Father. The natural bounties are for all; it is inconceivable that conditions against which she struggles are the result of laws ordained by a great beneficence. These conditions must spring from social maladjustments for which man alone is responsible.

Will not the Church learn that to grapple with this problem seriously is to remove the obstacles to that loving faith which leads her adherents to depart from her teachings and closes the door to others who would gladly embrace her faith? Canon Knox Little used to tell of an inscription he once saw over the lych gate of a beautiful church edifice just restored: "This is the Gate of Heaven," while underneath was the direction in smaller characters, "Go around to the other door." Must the earnest minded pilgrim be told indeed that he must go to the "other door?" Today thousands and thousands of men and women are sorely troubled because the Church, while not indifferent to conditions, seems nevertheless to have failed in the search for a solution to the great economic problem.

Sympathy and aid to the needy are not enough; mass and altar and loving ministration must lack something essential if there go not with it the recognition of the divine

mission of the Church to correct social as well as individual injustice. It must speak out against social wrongs with the voice of authority reinforced by the prophets of the Bible and the bravest, purest, noblest of her sanctified ones.

Economics in Our Real Estate "Ads."

IT would not be necessary for Single Taxers to issue any propaganda literature at all if people would read with a true insight the inviting offers of the lot-sellers which appear in our New York papers. Here is one in the *New York Times* of Oct. 14th, which says: "This property must grow in value." As what is referred to are vacant lots, not houses, these must grow in value by what the community around them does to make them valuable. Sure enough, for in the next line we are told that they are near the subway and transfer points. We are informed in a like "ad" in the *Times* of Oct. 13th: "In the four years following the Civil War lots rose one hundred to three hundred per cent. in value. The same thing will happen in the next four or five years."

"Here is the opportunity," they say, "to reap a large speculative profit." Note, not a profit derived from production. You don't have to do anything to provide one morsel for any infant's need, nor one yard of cloth for any workingman's apparel, nor one shingle for any man's house. All you have to do is to sit down and wait.

Another "real estate" advertisement addressed to those who would live without working tells how Mr. D. P. P. invested \$20,000 in 1896. This investment is now worth \$3,000,000. Another tells you that if your father had bought at 59th street and Broadway, southerly entrance to Central Park, at the price at which it was offered for sale in your father's time, you would now have a profit of nearly \$3,000,000, for that is its present worth.

The facile "ad" writer later breaks into *verse libre* as follows:

NOW YOU MEN

Whose business is securities"(?)"
Cast a few anchors to windward.
Go to this auction sale
And buy a few lots on Broadway.
Pay for them.
You'll sure have something
When other things go wrong.
Besides Lots
Are now at the bottom
And a big rise is sure to come
As it did
After our Civil War.
Moreover you are permitted to
Deduct from your income report
Taxes and interest on mortgages.
An absolute Auction Sale
Will be held

At the Real Estate Salesroom
14 Vesey Street
Of 249 lots on Broadway
Between 242d and 256 Streets
And adjoining streets
Opposite and at the entrance to
Van Cortlandt Park
At a Subway station
At a transfer point.
You have passed it
Many a time
And have been obliged
To stop on account of
The heavy traffic.
On the property
Are 24 buildings
Dwellings, hotels, stores, etc.,
Bringing in good rentals.

Is it not about time that the owners of these buildings dwellings, hotels, stores, etc., stopped to reflect that the work they are doing by adding constantly increasing value to these vacant lots is a foolish bit of enterprise? For every effort they make is penalized by government in taxes, and the harder they work the more the owners of these lots reap where they have not sown. How much longer do they want to work for these idle owners of vacant lots?

A Rival of the Lane Land Settlement Scheme

A RIVAL to Secretary Lane's proposal to settle our returned soldiers in the swamps, deserts and jungles of the country has appeared in a proposal by Congressman Morgan to provide a loan up to \$4,000 to every American war veteran to buy a farm or home.

"I would loan 100 per cent. of the value of the property, he says (limit \$4,000), and let the soldiers pick the land or house, subject to Government appraisal as to value for mortgaging purposes.

"To lend less than 100 per cent. aids the rich soldier, who can raise the balance some place else. To lend the poor boy the whole \$4,000, if that's what his home will cost, is an aid to the poor.

"Speculation may come, but we want the poor boy to be able to take advantage of it as well as the rich."

However, the Public Lands Committee hesitates to take the plunge and thus comments on the Morgan Bill:

"Suppose, say the Congress Committee, it were announced tomorrow that the credit of the United States, to the extent of \$20,000,000,000, the aggregate of all four Liberty loans, was available for this purpose, what would be the effect on the market for public lands? We would witness the wildest orgy of speculation in the history of the world.

"No scheme of official appraisement that could be devised could possibly protect the soldier and the country from imposition in the sale of unfit properties at exorbitant

prices. The law of supply and demand itself would go very far to boost the land prices out of sight, and then at a time when existing land values are at the highest level in the history of the United States—three times as great as in 1900, nineteen years ago.

"Four million buyers standing in line, scattered over every State and every county, every city, town and hamlet from Maine to California, from the Lakes to the Gulf, each with spot cash to pay for property. It staggers the imagination. We reel under the thought of the consequences, even the first consequences, not to think of the ultimate outcome."

This concern of the Committee over the evils of land speculation may be a sign of dawning grace in Congress. But what has Congress done to check the existing orgy of land speculation? Why not give the United States such an instrument of correction and control as the Federal Land Tax already possessed by Australia? A little effective action would be a welcome relief from the windy diet of words served up by Congress.

Ignoring Primary Causes

ACCORDING to Dr. Philip P. Jacobs, Assistant Secretary of the National Tuberculosis Association, housing conditions are largely the cause of the great number of tuberculosis cases in this city. Of the 29,000 cases recorded for the first six months of 1919, the greatest number was from the congested districts:

"The great shortage of apartment houses and tenements houses," says Dr. Jacobs, "has forced conditions upon human beings that are without parallel in the history of New York. Men and women have had to herd together in ways that were never intended to promote the health of individuals; and in such environments tuberculosis finds susceptible victims."

"Last October, conditions were worse than ever known at any period of the city's history. Many homeless men, women and children, forced to vacate their homes on account of the extortionate rents demanded, stood beside their furniture for hours in a drizzling, penetrating rain, that soaked them to the skin. Others resorted to all sorts of expedients, putting up with unbelievable privations in order to have a roof over their heads."

If lack of adequate housing accommodation is the immediate cause of an increase in tuberculosis cases, it is surely worth while investigating the cause of the said lack of housing accommodation. Only children will slap the stick that beats them. Older ones will turn on the wielder of the stick. Will not the National Tuberculosis Association, in the rational fulfilment of its mission, look behind the lack of houses to the laws which penalize every effort to provide houses? The active, sufficient cause of the housing shortage will there be found. It is working day and night in all months of the year to retard constructive enterprise. It is as unnecessary as it is unreasonable, unjust and pernicious.

Is it not trifling with a serious social danger to stop at secondary causes and fail to search out the primary causes?

Toothache and Taxache

TAXATION is the taking of private wealth for public use, chiefly without the knowledge of the real taxpayer. It is pickpocketry raised to the level of a fine art. It probably began as pure robbery, no equivalent being rendered for the money or cattle taken. It was paid because the robber might have taken all. He did not take all because he found it bad policy to discourage the goose or the hen that laid the golden eggs. If he did, there might be no eggs next time, and what he wanted was eggs—not the mere gratification of his sense of power.

Things changed for the better as government became more representative, but taxation never lost the sinister significance of its early days. Death and taxes are the two most unpopular institutions with which the human race is acquainted. And they are presumed to be equally inevitable. Hence one would assume that if a man should propose a policy which would eliminate taxes from most things that the common people would hear him gladly. But it is not so. In the great cities, the man on the street does not think of taxes. Forsooth, he does not pay any. He pays for everything else and kicks about high prices—but taxes—no, someone else pays them.

Representative government before all else must be popular, and so the citizen's tax cathartic is administered in a chocolate envelope which makes him think that he is eating candy, *if he does not bite too hard*. Of course, a limited number of people do pay taxes for themselves and for a lot of other people besides. They don't worry so much, because they know that they are making money by acting as tax collectors. So we have the anomalous situation that the people out of whose pockets the taxes really come don't know that they pay or how much they pay, and those who actually pay know that the money does not really come out of their pockets at all. Indeed the art has been carried to a degree of perfection where men like saloon keepers pay high annual fees for the privilege of collecting taxes for the Government. No wonder that anyone talking about changing so ideal a system should be viewed with suspicion and overwhelmed with vituperation. "Everything else in politics is wrong," we say, "but beyond the fact that our real estate taxes are a bit too high and that we need more revenue and don't know where to get it, there is nothing the matter with our tax system."

The situation is very much like that which happens when a patient consults an osteopath about a pain somewhere in his torso and learns that the disturbance is caused by some maladjustment at a point very remote from where the trouble declares itself. So some men have advanced the theory that the cause of the social disturbances which are with us more or less constantly, is this innocent tax system, which, save for the defect mentioned above seems to function with admirable smoothness. Of course, we don't pay much attention to them. We admit that they do know something about tax administration. But it's such a horribly dry subject that we can't get interested in

it and we begin to suspect the common sense of those who can. And yet, there's some point in what they say about the unwisdom of putting taxes on things that we all want more of—houses, for instance. But what other way is there? We can't afford to exempt anything because we are getting too little revenue as it is. When any one suggests that a system which exempts most things may be made to produce more revenue or enable the government to get along with less, the natural result is the creation of the belief that the suggester is a visionary. We prefer painless dentistry in taxation to any proposal for a wholesome dietary.

Advertising the Single Tax

THE subways of New York at the present date show a large and attractive poster advertising a very popular play, "Nightie Night." It is a reproduction of one of Dr. Crane's terse little essays, entitled, "The Use of Nonsense." Referring to the serious essentials of life, Dr. Crane alludes to the Single Tax humorously and tactfully:

"We are supposed," he says, "to need a lot of things in this vale of tears: as, for instance, money and love, meat and beer, religion, Single Tax, taking down a peg, hair cuts and new hats.

"For man is an omnivorous wantner.

"But the thing we perhaps want as much as anything else is a good laugh."

Not a few men may make their first acquaintance with the Single Tax through reading this quaint subway poster.

Mining Property Assessment in Ontario

THE mining interests of the Province of Ontario, Canada, evidently understand the ethics of taxation as affecting their own industry, as witness the following clauses which they caused to be inserted into the Assessment Act (Revised Statutes, 1914, Chap. 195, Section 40):

"Section 40,

4—The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, or storing same, and concentrators and sampling plant, and, subject to subsection 8, the minerals in, on or under such land, shall not be assessable.

5—In no case shall mineral land be assessed at less than the value of other land in the neighborhood used exclusively for agricultural purposes.

8—Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in such lands have been or shall be reserved to the grantor, such mineral rights shall be assessed at their actual value."

We fail to find in the Assessment Act of Ontario any similar tax exemption applying to farm buildings, machinery

and improvements. But it is to be presumed that the recent victory of the United Farmers in the Ontario elections and the nomination of a farmer to the premiership is only the forerunner of similar fiscal readjustments in relief of agriculture. The large contingent of Labor men elected to the Ontario Legislature, and now allied with the farmer representatives, should also assure similar relief to all other industries in that Province.

Trying to Pay Paul Without Robbing Peter

ONTARIO has her difficulties in endeavoring to solve the problem of housing her population. In June, 1918, a committee was appointed to report on the housing situation and to make recommendations. It has just completed its labors and the result is a volume of 185 pages, flanked by a heavy supporting battery of house plans which adds considerably to the weight of the work, if not to its popular value.

Much information has been collected and intelligently condensed; yet the net impression is one of futility because its compilers have not dared to face the real lion in the path. Indeed this weakness characterizes most of the activities proceeding from the amiable Town Planning Movement. It wishes well to humanity and would mitigate bad conditions, but it is generally supported by people whose interests would be prejudicially affected by public absorption of the annual value of land and so no real progress is made. This fact is the more surprising because probably no line of political, intellectual study brings more strongly into view the inherent evil of land speculation. Wherever a fine town-planning scheme is projected stand the social blackmailers waiting to be bought off before the plan can succeed, and the blackmailers, so often, are otherwise irreproachable and public-spirited citizens. Town-planning schemes for the betterment of the living conditions of the poor too often resemble the admonitions of health officers to residents of squalid tenements to avoid worry, use light and nourishing food and to indulge in sunlight and fresh air.

In the report before us there is a chapter devoted to Land and Taxation, which advances some admirable principles. It scathingly indicts "The iniquity of our land system" and points out the inevitable consequences that flow from it. A good phrase is the following: "It (our land system) makes and unmakes fortunes which consist of nothing more substantial than capitalized optimism," but what is really capitalized is other folk's necessity. The hypothesis is advanced that the community may claim what the community creates; then the means of doing so are considered; the exemption of improvements is discussed but is found to have one serious disadvantage, it offends the *principle* of taxation according to ability to pay. When did this fallacy become a principle? A man buys all other services on the basis of what they are worth, but justice, forsooth, requires that he shall buy government according to the

size of his fortune. If such a theory were the correct one, then indeed might we surrender all hope of ever achieving a scientific scheme of either government or taxation.

Another objection is that it would encourage the erection of the largest possible buildings on the least possible land. This criticism has been frequently made by otherwise intelligent critics of the exemption of improvements. Do these gentlemen ever stop to consider that that is precisely what the existing system does? Any change from a system that makes possible the Equitable Building and the seventeen story elevator apartment and the six story New York "walk-up" flat must necessarily be an improvement. Full value assessment of buildings at high rates of taxation will never keep buildings down as long as speculative land values keep rising. The sky scraper is merely the material expression of excessive land value due to speculation and monopoly and the private appropriation of publicly produced value. Further on the report sapiently remarks "when too heavy burdens are placed on idle or partly used land, the difficulty is that the tax tends to impair the value of the property." Perhaps this sentence has a meaning, but it escapes us. All taxes impair the value of the property from the owner's standpoint. Land value taxation means precisely what its name implies, taxation of land according to its value. If it has no value, it bears no tax.

The report favors partial exemption of dwellings of limited value, a plan open to the objection of class favoritism and which smacks of pauperization. An elaborate plan for a surtax based on *excess* unearned increment is put forward as a possible alternative. There is only one point upon which the report is quite positive—that the primary purpose of taxation is not "the discouragement of idleness or the encouragement of industry;" that the secondary effect of our present system is the encouragement of idleness and the discouragement of industry does not seem to have crossed the Committee's mind. The only salvation for the homeless lies in State subsidies.

Such is the scope of the Committee's practical recommendations as to the best method of bringing suitable land within the reach of the user. The Committee awarded two prizes for essays on the subject to Mr. Albert H. Leake and Mrs. J. E. Wetherell. Mr. Leake's essay indicates a strong grasp of the Land Question and a recognition of the fact that it is hopeless to try to solve the Housing Question until the Land Question has been settled. Not being a politician, he dares to set forth the truth, and he does not seem to be worrying about the ability-to-pay theory. The Committee is to be congratulated on having accepted and printed his able article.

The whole question of housing and the very word itself predicates a population incapable of taking care of itself in the important matter of providing its own homes. Ability to furnish his family with food, clothing and shelter was once the measure of a man. As civilization has advanced, man as an individual has become more impotent. Because society permits socially created values to be privately appropriated, it condemns men to accept alms in

the form of State aid in order that they may have decent homes. There is no more use in pretending that State aid is not alms, than there is in pretending that the alms-house is a home to which everyone should have recourse joyfully and as a matter of right and that its occupancy inflicts no social stigma.

Because Ontario has permitted some men to become rich by appropriating common property, she has made it impossible for others of her people to live decently, but it would never do for a parliamentary committee headed by a knight to admit a suspicion of such an underlying cause. And so they say, as so many of their ilk have said before, "Let us do everything for the poor but get off their backs. Horses need good stabling to enable them to pull their loads. Let us see that they get it, so that we may get more and better work out of them."

OWEN MERRIHUE.

Some Objections to The Single Tax

Single Tax is bad because:

- (1) It will bring in too LITTLE revenue; it must be clear to the merest amateur in economics that you cannot finance an expensive modern government by a tax upon only one form of property.
- (2) It will bring in too MUCH revenue; the absorption into the public treasury of all the vast land values of the country will tempt government officials to acts of fraud and corruption.

Single Tax is bad because:

- (1) It is a discrimination against the poor; it enables the rich banker and millionaire bondholder to escape taxation while penalizing the poor, struggling farmer.
- (2) It is a Socialistic attack upon the rich; it proposes to confiscate the riches accumulated through generations of thrift and industry and puts a premium upon idle poverty.

Single Tax is bad because:

- (1) It stimulates an excessive concentration and congestion of the population; if the land in the center of a large city is rendered equally accessible to all the people, then every one will crowd in toward the middle, and unwholesome living conditions will result.
- (2) It tends toward an excessive diffusion of the population; if the land in the center of a large city is to be burdened with a specially heavy tax, then all the people will flee to the remote suburbs in order to escape taxation.

Single Tax is bad because:

- (1) It is premature; the sense of community interest among the people has not yet developed to the

point where the socialization of land is feasible.

- (2) It is belated; a hundred years ago the United States might have retained public title to land, and thus the application of Single Tax today would have been rendered possible.

MALCOLM C. BURKE.

For More Americanism and Less Bunk

(The following is a full page advertisement appearing in the *Grand Rapids* (Mich.) *Herald* of Oct. 26, 1919, from the pen of Gerrit Johnson.)

DURING the year 1913 Kent County's Mothers' Pension Bill went into effect. We voted in favor of that measure so that needy mothers need no longer depend upon charity and children could be brought up with a feeling of independence as every American should: What have we done with this pension bill?

The report of the Mothers' Pension records for October 1st, 1919, shows that seven hundred and two children are now drawing pensions at the rate of \$1.25 per week. Please get this firmly fixed in your mind: Seven hundred and two children draw pensions at the rate of \$1.25 per week.

WILL \$1.25 FEED AND CLOTHE YOUR CHILD?

My six-year-old grandson just had a pair of shoes costing \$7.50. The shoe man said that this was now the price for good, durable shoes. The boy eats eggs that cost seventy cents a dozen, butter that costs seventy-five cents a pound and drinks milk that costs seventeen cents a quart.

Now, honestly, can you and I be good Americans, knowing these prices, then ask the widows of Kent County, of which we are a part, to feed and clothe their children on \$1.25 per week? Is the ballot that we drop in the ballot box endorsing a pension for needy mothers, just a piece of paper or has it got a punch back of it? Are we, the fortunate of Kent County, sincere or are we just bluffers?

How often have you attended banquets where the captains of industry, masters of efficiency, meet around a well-filled table and bubble over with prosperity? While there, we shut our eyes and the world seems to be one joyous song; but just let our mind's eye go to the Kent County Jail, Detention Hospital, the interior of the Kent County Infirmary, the ill-supported Probate Court and the Juvenile Home and ask ourselves the question: "Are we really prosperous?"

WE FLY LARGE FLAGS, AND EXPECT TO BUILD AMERICANS AT \$1.25 A WEEK

Kent County is supposed to be the second richest county in the State. Are we, the more fortunate, a part of Kent County, or do we live up in the clouds? Can our county institutions be in such shape as they are and we call ourselves prosperous or patriotic? We fly large flags from our big buildings, from our houses, from our automobiles and wear them in the lapels of our coats; we jump at the

first strain of the American anthem; we uncover our heads at the passing of our flag, and, after all this is done, we stand idly by and see struggling American mothers trying to bring up little Americans on \$1.25 per week.

Who are to blame for these conditions? The lazy man says the supervisors are to blame. Do we realize that in every community there are people who become hysterical at the thought of higher taxes? They are the ones who hound the supervisors AND THEY ARE NOT THE POOR TAXPAYERS EITHER. The taxpayers who are willing to back the supervisors so that we can decently take care of our unfortunates, are seldom heard from. They are usually so busy looking after their own affairs that they seem to forget that they live in Kent County.

THE CHILDREN ARE THE REAL FLAG

Are we Americans who live in comfortable homes and ride around in expensive automobiles, playing this game of life on the square? Are we fit subjects to uncover our heads in the sight of our flag while little children whom we promised by our ballot to protect with a pension, still have to live on charity or starve? Are not these children the real flag and does not the red, white and blue nailed to the end of a pole just represent these children? Do we not say that every child born under that flag is promised an equal opportunity? Look around you. Do they get it? Can we love America and not demand justice for all?

ONE GOWN COSTS 1/2 WHAT WE SPEND TO FEED AND CLOTHE 702 CHILDREN ONE YEAR

Look through our society columns which tell us of the elaborate functions, high-priced dogs and cats and costly gowns. In our last Sunday morning's paper there was a picture of a young New York woman dressed in a lace gown costing \$20,000. This one dress costs within \$10,000 of what Kent County put in her budget last year to feed and clothe seven hundred and two children for one whole year. Only last Winter the wife of one of our steel magnates purchased a coat of Russian Sable costing \$75,000. Her picture with this coat was published in so many newspapers. Now the steel magnates wonder why the men strike. The average millionaire seems to have lost all sense of justice and humor and cannot see the funny side of his own position.

In this great and glorious country which flies the red, white and blue, some wear seventy-five thousand dollar coats while little growing Americans are underfed. Is such a condition not an insult to our flag? The American mother with her starving children sees other women wearing seventy-five thousand dollar coats; she sees the rich flaunting their wealth in her face while her children go hungry, and if her American spirit rises in revolt against such unjust conditions, we are apt to brand her as unpatriotic.

AS LONG AS NATURAL RESOURCES ARE HOGGED, POVERTY WILL PERSIST

Some are yet so stupid as to think that poverty is caused

by lack of thrift. We don't yet realize that poverty is a social disease. As long as we allow the Rockefellers, Morgans and Carnegies to hog our natural resources, we will and must have poverty.

We do not yet know that by simply taking all taxes off our personal property created by the labor of man and placing this same tax on the copper, coal and oil that is still in the earth, at its full cash value, and taxing the unused land the same as the used land, we would change our whole economic system and the Rockefellers, Morgans and Carnegies would have to let go. Under such a system, the man who might want a farm or to build a home could then knock at the door of Uncle Sam instead of going to the land speculator.

Henry George wrote a book called "Progress and Poverty," which contains a simple cure that could lead us, in a safe and sane way, out of our present chaotic living conditions.

It shows us that if we were to take the taxes off our factories, large buildings, homes, wearing apparel and the food that we eat, and place them on the monopolized natural resources, no one could then wear seventy-five thousand dollar coats while others starve, and our prisons, poor houses and the need of Mothers' Pensions would have a tendency to disappear from the face of the earth.

The question naturally arises, "Why does no one seem to know of these possible ideal conditions that are within our grasp?" It may be that our places of learning usually have the backing of the Rockefellers, Morgans and Carnegies and thereby have a tendency to control the public pulse.

WHAT DO YOU KNOW ABOUT THE LIVING CONDITIONS AROUND YOU?

That is probably the reason so many of our so-called educated men are on a par with the inmates of the home for the feeble-minded when it comes to knowing anything about the actual living conditions that surround them. They usually live in their own little circles and know little or nothing of what is going on about them. Now, honestly! How many of us who go North in the Summer and South in the Winter, know or care anything about these conditions?

Here are two reports taken at random from a pile of pension reports. I will not name the families, but will give you the numbers so that anyone can verify them:

\$10 FOR 8 CHILDREN

Report No. 675 gives an account of a mother with eight children, ages ranging from the oldest as follows: 15, 13, 11, 9, 7, 5, 3 and 1-year. Rent \$9.00 per month. The father of these children died in the Red Cross Hospital. Kent County pays her \$10.00 per week.

\$6 FOR 5 CHILDREN

Report No. 701 gives an account of a mother of five children, ages ranging as follows: 14, 12, 9, 6

and 1-year. This mother who has struggled to keep her little family together, has a very large goiter and asthma and is doctoring for lung trouble. She has worn herself out working for her children. Her rent is \$8.00 per month and we allow her \$6.00 per week.

Say, Mr. Well-to-Do Citizen! Did you ever suffer from asthma? Can you in your imagination realize how this woman suffers, and we, the great and mighty citizens of Kent County, pay this sickly woman \$6.00 a week with which to support her children.

Let us ask ourselves this question: What is this thing we call "civilization?" Did Columbus discover America for a favored few or for all Americans? Are not the rich sowing the seed of discontent by their vulgar display of wealth? Why is this spirit of unrest of which we are so afraid? Is it our own inner conscience that is pricking us or is it the voice of God that we do not understand?

October 26, 1919.

GERRIT J. JOHNSON.

That Extra Nickel

AT the continuance of hearing Friday morning at 10 o'clock, William McK. Clayton, representative of the Federation of Citizens' Associations, will introduce testimony calculated to prove that an alarming depreciation of real estate values, within the second zone, will result if Mr. Ham's plan is established. He also intends to show conclusive evidence that great congestion in the first fare zone will be experienced, as many residents of the second zone will move into the first zone to escape the extra fare.

Washington (D. C.) Herald.

If the landlord doesn't get that extra nickel the railroad company does—the citizen loses it in either event.

—EDITOR SINGLE TAX REVIEW.

LABOR, with the help of *active* capital, produces all wealth.

"I AM a great admirer of the doctrine of Henry George." —Statement, April, 1914, by Dr. Sun Yat Sen, first President of the Chinese Republic.

"THE Single Tax will wait, I fancy, for years, since it is so fundamental, and mankind never attacks fundamental problems until it has exhausted all the superficial ones." —Brand Whitlock, "Forty Years of It," p. 169.

"I BELIEVE in the Single Tax. I count it a great privilege to have been a friend of Henry George and to have been one of those who helped to make him understood in New York and elsewhere."—Samuel Gompers, address, San Francisco, Dec. 1, 1913.

MAN did not make the earth, and although he had a natural right to occupy it, he had no right to locate as his property in perpetuity any part of it; neither did the Creator of the earth open a land office from whence title deeds should issue.—Tom Paine.

News from Many States

CALIFORNIA. This State now begins to show signs of renewed activity in the ranks of the Single Tax movement. Roy R. Waterbury, president of the California Single Tax League has given up his law practice in San Francisco and will give his entire time to the movement.

There is a prospect that J. W. Bengough and John Z. White will both take part in the campaign.

The Anti-Single Taxers are getting busy and have appointed John P. Steele to the position of managing director of the "Peoples Anti-Single Tax League." He expects to reorganize in every county in the State. On the first of January it is their purpose to start initiative petitions in all parts of the State for the purpose of securing a law that will require the signatures of at least 25% of the voters for Governor at the last election on any petition pertaining to taxation before it can have a place on the ballot. This organization tried to get the legislature to pass a law last Winter that would hamstring the Single Tax by first crippling the initiative and referendum, but the Governor disapproved of the proposition and it was abandoned in so far as the legislature was concerned.

It is the belief of the managers of the Great Adventure and of the California Single Tax League that the two organizations can reach more people and make more converts by working for the amendment as separate organizations. The following message has been approved by the Executive Committees of the Great Adventure League and of the California Single Tax League and it is to be signed by leading members of both organizations.

"After much earnest effort practically all of the various factions of Single Taxers and Land Reformers, and particularly The Great Adventure League and California Single Tax League (embracing the Los Angeles Single Tax League and the Bay District Single Tax Club) have come to an agreement on the kind of measure to be presented to the voters of California.

"This agreement was the result of many conferences, and an unswerving determination on the part of those interested to bring about that unity of action, and each group gladly pays tribute to the other for its willingness to give full consideration to its views. Naturally such a measure embodies mutual readjustments. Some will hold the bill is too conservative, others too radical, but the guiding principle in its formation was to adopt a progressive measure sufficiently fundamental to meet the economic needs of the hour, and which at the same time would—when properly presented and understood—be convincing to the voters. Our attorneys believe it is legally sound and we believe it is clear and convincing.

"For many reasons, which Single Taxers outside the State might not appreciate as thoroughly as those who have been actively engaged here in previous campaigns, it has been thought best for The Great Adventure and the California Single Tax League to maintain their separate organizations. Each has an influence and a standing with differ-

ent groups and types. Friction and duplications of effort will be avoided to the fullest extent and a determination to secure a majority of votes for the measure will be the only aim of all.

"Securing signatures to place the measure on the ballot—as well as the campaign after that—means the expenditure of considerable money, and funds will be required beyond the ability of California Single Taxers to supply. This great advance in the direction of our ultimate aim can be secured if money for an aggressive campaign can be obtained. The Privileged Interests of the State are well organized and will have an unlimited campaign fund at their disposal to defeat such an attack on their privileges but we believe that we can win in spite of this if our united efforts are backed up by the contributions of those who are with us in spirit.

"Those who desire to contribute may remit as they prefer either to the Great Adventure fund or the California Single Tax League. Remittances to the Great Adventure should be sent to The Great Adventure League, 203 Tajo Building, Los Angeles, T. A. Robinson, Treasurer, and remittances to the Single Tax League to R. E. Chadwick, Treasurer, American Bank Building, Los Angeles, Cal."

Mrs. Lona Ingham Robinson has arranged for six neighborhood meetings to be held at as many different homes in Los Angeles and vicinity. These gatherings are in the interest of the Single Tax Amendment. The following speakers among others have consented to address the meetings. R. E. Chadwick, Walter Gould Lincoln, Dr. Adah H. Patterson, J. H. Ryckman, Lona Ingham Robinson, J. H. McEldowney, Martha Y. Salyer and Wm. L. Ross.

Single Taxers in Los Angeles and vicinity who are interested in promoting these meetings are requested to communicate with Mrs. Lona Ingham Robinson, Chairman of the Committee, 332 N. Maryland Ave., Glendale, Cal.

Mr. Edmund Norton is pursuing his lecture work, addressing five organizations in the month of September. At the invitation of Prof. Larrabee, of Harvard, now lecturing in California, he spoke to the students of the University of California for an hour on the Single Tax. Addressing between seven and eight thousand in 14 talks in eleven days is Mr. Norton's record, which it would certainly be hard to duplicate. These meetings have included the striking car railway men. It will be of interest to know that Mr. Norton was born in 1859, in New York City, just two blocks away from the present Single Tax Party headquarters.

A mass meeting of all Single Taxers of San Francisco and vicinity, called by President Joseph S. Thompson, of the Bay District Single Tax League, was held in the Assembly Hall of the Phelan Building, for the purpose of considering the next Single Tax amendment to be placed before the voters of California at the ensuing election. Dr. H. F. Dessau, of Oakland, Vice-President of the Club, presided. A report was made by Roy R. Waterbury, President of the California Single Tax League, of the progress made in getting the various factions of Single Taxers together

throughout the State. He also presented the measure recently agreed upon by the Great Adventure of Los Angeles, and the Los Angeles Single Tax League. The measure, after thorough discussion, was adopted at the meeting. This assures that it will receive the support of all Single Tax organizations in California and go before the people at the next general election.

The Bay District Single Tax Club was addressed at its regular weekly meeting by Mr. F. H. Monroe, of Chicago, President of the Henry George Lecture Association, who told of the progress of the Single Tax movement in Canada and the various States of the Union. Among other things Mr. Monroe told of the recent decision of the Board of Aldermen of Vancouver, B. C., to restore, as a war measure, 50% of the tax formerly abolished on improvements in that city. Victoria, he said, still continues to raise its public revenues from the taxation on land values only.

MARYLAND. "Plutocracy's Last Stronghold" was a term Mr. Bryan once applied to the United States Senate before the amendment providing for the direct election of senators became effective.

In truth it seems as if the greatest of Plutocracy's many strongholds has always been the courts. Certain landed interests in Baltimore, fearful of a popular verdict upon the measures, applied for an injunction to keep two proposed Charter Amendments relating to taxation from being printed upon the ballots this Fall.

By an overwhelming vote last year the citizens of Baltimore adopted a so-called Home Rule Charter, so as to come under the provisions of a recent amendment to the State Constitution. This amendment provided that a Charter adopted under its provisions could be amended by the voters, the amendment being proposed by resolution of the Mayor and City Council or by petitions signed by ten thousand registered voters. Nearly twenty-two thousand voters petitioned for each of the measures referred to. The first measure was to make undeveloped property in the Old Annex of Baltimore pay the full city rate. The second was to exempt from taxation all merchandise held for sale and to provide for the gradual reduction of the tax upon buildings in 10% annual instalments down to 50% of the regular city rate. This last is similar to the so-called "Pittsburgh Plan of Taxation," which has been in successful operation in Pittsburgh and Scranton since 1913, except that the reduction was to be annual instead of tri-ennial as in those places.

A lively campaign was in progress when proceedings were interrupted by a ruling of the Maryland Court of Appeals reversing the decision of a local court, which had refused an injunction, and ordering the measures to be kept off the ballot on the ground that they were in excess of the powers granted to Baltimore by the Home Rule provision of the State Constitution. The ruling further stated that the reasons will be given out later. As the counties of Maryland under this Constitutional provision have been given a grant of powers under which they can adopt a Charter and deter-

mine what classes of property shall be levied on, and as all incorporated towns in the State have like powers in the matter of taxation, it is certainly strange that the citizens of Baltimore have not the same privilege.

It is unfortunate that the campaign could not have been carried to a conclusion and the sentiment of Baltimore voters obtained with respect to the proposed changes. The adoption of the Annex measure was regarded as almost certain, and the other proposal had at least a good fighting chance, notwithstanding the lack of newspaper support and the organized opposition of the local Real Estate Board. Ten of the eleven members of the Home Rule Charter Commission had announced their intention of supporting both measures.

NEW JERSEY. The vote for Mark M. Dintenfass, Single Tax candidate for Governor, is 1246, and the average assembly vote as given in the official returns is as follows: Republican, 208,589; Democrat, 177,662; Socialist, 16,340 Single Tax 3,417; National Prohibition, 3,293.

Single Taxers had Assembly candidates in only six of the 21 Assembly Districts of the State, Bergen, Passaic, Hudson, Essex, Union, and Monmouth. The effort will be made to organize at once the remaining 15 Assembly Districts to insure a full State ticket in the next election. Following is the Single Tax vote for Assembly in Essex County:

R. M. Bedell, 517; W.C. Thompson, 465; H.G. Loew, 387; H. B. Ackerson, 435; P. S. Marcellus, 387; J. E. Stegner, 397; Wm. A. Rock, 438; F. L. Pollard, 419; J. V. P. Parkes, 411; F. T. Leach, 392; Alf. Bourgeois, 362; Wm. J. Wallace, 457.

Following is the Single Tax vote for the Assembly in Hudson: William B. DuBois, 863; James T. Proctor, 718; Hugh J. Brennan, 840; Joseph Larsche, 609; William H. Weber, 878; Louis V. Stanley, 670; Frank Wagner, 779; Samuel R. Shoup, 586; Adolph G. Lohshe, 671; Frederick R. Thoma, 602; J. William Oliver, 771; Isaac Ingleson, 641.

The following candidates for Boulevard Commissioners received a vote as follows: James Walsh, 853; George E. Divers, 834;.

Following is the vote for Freeholders: William H. Boyd, 743; William Keddle, 804; John A. Scott, 775. Thomas S. Zierow, candidate for County Clerk, received 418 votes, and Chas. A. Goldzier, candidate for State Senator, 725. The highest vote was that polled for Frederick H. Otto, candidate for Register of Deeds, whose vote was 1,085. These votes, on the whole, constitute a remarkably good showing, and make an encouraging beginning.

NEW YORK. Encouraged by the interest aroused by their recent campaign in this city, Single Taxers here have taken steps to secure the use of school rooms for Sunday night lectures by prominent men in the movement. Mr. VanVeen has been elected Chairman of the Committee having this matter in charge. A series of public lectures will be given in the month of December in the rooms of the Morris High School, in the Bronx, where distinguished

advocates of our cause will hold forth on Sunday evenings. A number of men inside and outside the party have volunteered their services for this work.

OHIO. In 1918, Ohio Single Taxers announced that they would, in 1919, submit a constitutional amendment on taxation. The Ohio Chamber of Commerce immediately got busy, and, with the aid of the banks, without newspaper publicity, secured enough signatures, in three weeks, to submit a Classification amendment. This was carried in 1918 by 30,000. But it was in direct conflict with another comparatively unimportant amendment which the legislature had submitted, and which was carried by a larger majority, and the Supreme Court very properly ruled that the Classification amendment was invalid.

No one mourned its fate. It was a ridiculous measure, starting out by granting the legislature absolutely full power in taxation, and next proceeding to tell just what kind of a law must be passed.

Last Spring the legislature submitted a better Classification amendment which Single Taxers supported. Nearly every business organization in Ohio endorsed it, but it was simply snowed under at the election on Nov. 4. It required all property to be assessed as heretofore, but granted power to the legislature to fix different rates on different classes of property.

The campaign of the Ohio Board of Commerce and the daily press in favor of the Classification amendment was unintelligent if not intentionally misleading. They claimed that under Classification there would be "Lower Taxes, Greater Revenue," and that real estate would be relieved of its "unjust burden."

Land speculators organized as the "Home Protective League" and fought the amendment on the ground that it would add to real estate's "unjust burden." They also declared that it was a step toward the Single Tax.

Single Taxers distributed many thousand copies of a pamphlet to show how the amendment could be used for the common good.

One of the prominent workers for the amendment issued a statement saying that if the amendment carried, the legislature would require all banks to pay to the State annually a tax of three-tenths of one per cent. on all bank deposits, and that the banks would not be permitted to charge a cent for the enormous clerical labor involved in such a method. As most bank deposits now escape taxation entirely, this announcement of a tax which could not be evaded except by having no bank deposit, probably lost many votes for the amendment.

The banks and the Ohio Chamber of Commerce said Classification would bring relief to real estate owners; the antis said it would not; the Single Taxers said it would be used to relieve all industry and raise more revenue from land values.

As all Ohio municipalities and school districts are struggling with deficits in their treasuries, the next legislature will be urged to impose an income tax, a tax on mineral

products as they come from the mines, a special auto tax according to size and weight, and an occupation tax.

In Cleveland's municipal election, Edmund B. Haserodt, although he got a large vote as an independent candidate for Mayor, was defeated. He boldly proclaimed the policy of taking ground rent for common purposes, and his principal oratorical supporters were Single Taxers—Edmund Vance Cook, the famous verse writer, and Marvin C. Harrison.

PENNSYLVANIA. For years Single Taxers of Pennsylvania have been wondering when and how we could bring about the adoption of the Single Tax. With the recent election returns in our hand we have no reason to longer delay answering ourselves that heretofore perplexing question. We are now fully convinced that we can bring about the adoption of the Single Tax. We also know just how we can do it, namely, by informing the public in a popular way, and giving them an opportunity to record themselves in favor of our purpose in increasing numbers at the polls.

While in Pennsylvania no State campaign was in operation, the vote in counties where committees are in existence and where local campaigns were conducted, showed decided increases. Philadelphia, of course, is the hub of the wheel in Pennsylvania, and the vote cast for the various candidates there is as follows:

For Mayor, Oliver McKnight 333; for Controller, James A. Robinson 1,016; for Recorder of Deeds, Timothy J. Connelly 1,659; for County Commissioners, George Haug 827, and Thomas Kavanaugh 1,139; for Sheriff, William Hagan 827; for Coroner, William R. Cline 737. Michael J. Conway, who was in both the Single Tax and Democratic columns, received 28,758 votes.

Some of the Single Tax candidates for the Council from the various districts in Philadelphia received good votes, Thomas J. McCaffrey, 344; Jos. Chamberlain, 188; Frank Pfromer, 81; Frederick Mayer, 171; Oliver Wingert, 103. As 21 Councilmen were to be elected throughout the city, these councilmanic votes show fine local interest in our candidates. While, as was naturally expected, the vote for our Mayoralty candidate was very low, comparatively, it is more than twice the vote of the Mayoralty candidate first put on the ballot by our party four years ago.

A better idea of the increased number of the voters who desire to record themselves in favor of advancing the Single Tax can be had by comparing the largest vote this year which was received by Mr. Timothy J. Connelly, candidate for Recorder of Deeds, which amounted to 1,659, with highest vote at the last local election in Philadelphia, which was two years ago. The highest vote then cast was 532 for T. G. Wilson, candidate for Magistrate. It will be seen that there has been since then more than a two-hundred per cent. increase in the votes cast for the leading candidate.

In Montgomery County the highest vote was cast for Benjamin Riles for County Controller, and was a little less than one per cent. of the entire vote cast for all parties in the county. Montgomery County is largely rural and has

no large city in it. In sections where we have workers standing actively for the cause the per cent. of the vote ran much higher, in some places six and seven per cent. of the entire vote being cast.

The vote in Delaware County, where, for the first time, Single Taxers have had a ticket in the field, is as follows:

Register of Wills, Robt. J. Richardson, 112; Recorder of Deeds, Harry W. Hetzel, 200; District Attorney, W. S. Wright, 178; County Commissioner, John W. Dix, 173; County Treasurer, A. J. Scannell, 102; Coroner, J. H. Bruner, 156; Director of Poor, A. E. Haslam, 177.

The highest vote for Socialist in Delaware County is 319, as compared with the highest Single Tax vote of 200. This is the first County ticket in Delaware County for the Single Tax Party. Last year at the State election the Single Tax ticket in Delaware County polled 41 votes. The vote this year therefore shows a 300 per cent. increase.

OREGON. The Oregon movement is now fairly on its way. It is becoming more popular as it becomes more widely known. We append the measure to be voted on at the next general election:

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, 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 therefore 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 or community-made values and opportunities.

The *Tax Liberator* is a paper issued for this campaign and circulated mainly among the farmers. An edition of twenty thousand has been provided for.

Mr. Harry Willock, of Pittsburgh, Pa., has provided many thousands of his admirable pamphlet, "Unused Democracy" for circulation among the voters of Oregon.

The *Journal*, of Portland, is printing letters from J. R. Hermann and others.

The Executive Council of the Oregon State Federation of Labor adopted the following recommendation at the annual session held in Bend, October 12:

"Your executive board desires to make a recommendation concerning the Single Tax campaign now in progress under the direction of the Oregon Single Tax League. Each time that any measure of this nature has been proposed The Union movement of Oregon has given some help. Three years ago the Federation (Oregon State Federation of Labor) initiated the People's Land and Loan Measure and took the lead in the campaign that followed. (Here follows full text of the Measure.)

This Measure will accomplish the same results intended by the People's Land and Loan Measure, to wit:

The shifting of the burden of taxation from industry to privilege, with the consequent opening of the natural resources to use. This result would go far toward solving the wage question, for the reason that if a worker became dissatisfied with a job he could go out and make a job for himself.

Because of the benefits to be gained by a successful campaign for this measure your executive board recommends that the unions of this State contribute to the Single Tax campaign an amount equal to five cents per member, said funds to be distributed under the supervision of the executive board."

The above recommendations were concurred in by the State Convention and sent to a referendum of all of the locals.

TEXAS. As reported before, organized labor in this State has declared for Single Tax in no doubtful terms for the past five years. The last two meetings of the State Federation has demanded the submission of an Amendment to the Constitution exempting all improvements and personal property from taxation. This demand is gradually reaching the rank and file of Labor. Our programme is strictly educational propaganda.

Single Tax advocates have reached many farmers, but have not as yet touched them en masse. Two years ago the Non-Partisan League started to organize in Texas, but owing to war conditions and possible bitterness, quit work. Now they are again at work and Texas will prove a good field.

Leading labor men have initiated a State-wide movement to be known as the Labor Non-Partisan League and will admit wage earners and others not eligible to the Farmers' Non-Partisan League. Among the principles set forth is, "Taxation of land values and exemption of improvements."

Texas politics has long been hampered by the "hero" spirit. Prominent men have their loyal followers and principles take a secondary place. The Non-Partisan League movement will fuse two important groups, Labor and the Farmers, break down barriers of personal strength, bring new forceful men to the front and again make principles and policies the issues. Here is ground for hope.

There is a host of Single Taxers scattered throughout the State. A pioneer, George W. Knight, of San Marcos, died last year. He lived a quiet, earnest and useful life. He left the following epitaph to be engraved upon his tombstone:

GEORGE W. KNIGHT

SINGLE TAXER

He served here sixty-eight years

"He lived for an eternal truth and even his humble grave will point the way of light."

LAND was never private property in that personal sense in which we speak of a thing as our own.—FROUDE.

The New York Campaign

THE campaign of the Single Tax Party in this city closed at 12.30 midnight preceding Election Day at the corner of 125th street and Seventh avenue, when the candidate bade "good night" to a little group which had listened not unresponsively to a speech of nearly an hour's duration from Oscar Geiger on the issues of the campaign. This is an historic corner, for Single Taxers have held forth here for many years. On this spot the thrilling voice of John S. Crosby was heard in days gone by. Earlier in the history of the movement the Prophet himself delivered his message on more than one occasion from this very spot. It was the message of glad tidings, of industrial emancipation, of the destruction of economic privilege, with taxation only the means whereby this great reform could be brought about. After him followed a long line of able exponents, many of whom rest now from their labors—some in the grave and some in public office.

NOW that the campaign is over it may be well to take account of the net results achieved. We do not speak of the vote merely, though that will interest our readers. I have received 1,017 votes in Manhattan, 1,207 in Brooklyn, 299 in the Bronx, 442 in Queens, and 51 in Richmond, a total vote of 3,016. Following is the vote for three of our Assembly candidates: John Hansen, 257, James Dangerfield, 80, and Mrs. Alma Ford, 60. The vote for Messrs. Burger, Macey and Donovan, our three remaining Assembly candidates, is lacking when we go to press.

The vote, therefore, is not "negligible." It may be considered "respectable" even within the meaning of those who use it as a synonym for "size," though a vote for a principle is always eminently respectable.

But I started out to speak of the results. At the cost of about one thousand dollars we induced the government to print the words "Single Tax" one million times in a very conspicuous place, namely, on the ballot. In addition we secured the appearance of the same magic words an equal number of times in the metropolitan newspapers that printed the sample ballot. The parties distributed to every voter a sample ballot, printing the words "Single Tax" another two million times. Advertisers know the value of iteration, and when a year from now and two years from that date again, the government does the same thing for us, we have secured an amount of advertising the value of which can hardly be overestimated. Joseph Fels paid hundreds of thousands of dollars for a less general and less public iteration of the words "Fels Naphtha." He had something to sell and knew how to advertise it. For years we Single Taxers had something to sell and didn't know enough to take it into the market. We neglected to advertise it in the most effective way a political or governmental proposal can be advertised.

THINK of addressing an audience of one million people every election! It is true that the address that we could deliver was short—just two words. But coming often

how soon will it pique the curiosity? Only one man in one hundred can tell what the Single Tax is, and half of that number will not tell it correctly. Let us not delude ourselves. Twenty years of the work of education have not educated. My vote is an accurate measure of the value of this method of education if it is nothing else. Granted that there were Single Taxers who did not vote for me, for one reason or another. Their judgment was abominable but they meant well. That the Single Tax is something to be talked about and not to be voted for, is, of course, a delusion curious in its nature and sterile in its results. But the average man who is not a Single Taxer, in his primitive unsophistication somehow jumps intuitively to the notion that the Single Tax being a governmental question should express itself at the polls. To convince him otherwise would take years of ingenious argumentation. He would have to be caught young and grow very old before you could subject his mind to the atrophying process that would induce such a conviction.

The little group of workers which numbered about thirty in all, including ten of the wonderful boy pupils of Mr. Oscar Geiger, did splendid work. That we got on the ballot at all was due largely to the unremitting, unselfish work of James A. Robinson, of Philadelphia. To this work Mr. Geo. T. Watts and Mr. Arthur H. Morino added their efficient aid. Our debt to Philadelphia was increased by the successful appeal of Robert C. Macauley for funds for printing the literature of the campaign made at the dinner given to the candidate at the Cafe Chevalier, in 45th street, in October. This dinner was presided over by Oscar Geiger as toastmaster. Addresses were made by Messrs. Geiger, Macauley, Miller, Macey, Goldzier and others.

There followed on the heels of this dinner over one hundred out-door meetings, at which George Lloyd, Frank Chodorov, John Goldsmith, Mrs. Alma Ford, Walter J. Triner, Oscar Geiger and his ten boy pupils, spoke. Over 200,000 pieces of literature were distributed among the voters at meetings and at subway and elevated stations. In this work Mrs. Haxo, daughter of our old friend, A. M. Molina, did heroic service. Then on the last day of the campaign a "show" was arranged for. An auto was driven through the city stopping just long enough at various corners to enable Mr. Chas. Ryan to deliver a Single Tax message through the megaphone and Mrs. Haxo to render selections, among them being the Land Song, in her fine soprano voice—also through the megaphone. At many places the response was gratifying. Only in one portion of the city was the reception such as to occasion some inconvenience to the entertainers. This was in the Wall street section, and was due to the young savages of the "curb," who tore down the banners and seized and scattered the literature on the sidewalks, not with any malicious intent, but with the attitude of mind peculiar to savages and parochials who greet with amusement or mild resentment what is new and strange to them.

We also have the satisfaction of having won a legal fight in the courts that has far-reaching importance. The Board

of Elections ruled that Johnan Hansen, of the 3rd Assembly in Queens, and James Dangerfield, candidate in the 12th Assembly of Kings, could not appear on the ballot owing to the similarity of signatures on the petitions. The lawyers of the party, Messrs. Loew and Burger, immediately got busy, and secured a writ of peremptory mandamus compelling the Board of Elections to replace these two names on the ballot. The decision was rendered by Judge Benedict, of Brooklyn, who ruled that the Board had no authority to pronounce on the genuineness of signatures to nominating petitions, since a corrupt Board of Elections might thus render invalid any petition on the ground of faulty signatures. Their only power is to pass upon the regularity of the procedure as conforming to the law. The extent of this victory and its importance can hardly be overestimated.

Among the net results achieved are about one hundred new members of the Single Tax Party organization in this city, which we will hazard is greater than that of any single year's membership of any local Single Tax club in the Union, hundreds of requests for literature, and some newspaper publicity. The latter was small outside of three articles in the *New York Sun* of some length, a smaller notice in the *Globe* and an article in the *Brooklyn Eagle* dealing favorably with the issue raised by the new party and containing friendly reference to the candidate. This was from that veteran newspaper correspondent, Julius Chambers.

The lack of newspaper publicity was one reason for the smallness of the vote. Unless we can succeed in "making news" the metropolitan press will scrupulously refrain from all reference to the Single Tax. The "old guard" were not alive to the opportunity offered them in this campaign. We must therefore travel without them. The Single Tax movement, as we have long suspected, and as a rapidly increasing number are coming to see, is now in its formative stage. It must be "begun all over again," not as a taxation proposal, or as a reform in taxation (important as these are), but as a great measure of industrial emancipation. There must be a free earth for the generations that are to come, and it is idle to minimize our demands, or to imitate the silly tactics of the past in endeavoring to sneak this issue over on the people. These cowardly and evasive methods have met with the answer they deserved. However well meaning these leaders have been they have eliminated themselves from the new movement that voices the aspirations of the Prophet of San Francisco, and that slowly but irresistibly is now gathering momentum.

We must not be discouraged. The growth of a new party is of necessity slow. It will be instructive to note the history of the Free Soil Party, with its inspiring cry of "A Free Soil for a Free People." Even after several years of agitation beginning in 1844, though it secured a dozen or more representatives in Congress, its presidential candidates, VanBuren and Adams, received no electoral votes. In 1852, with John P. Hale as its candidate for President, the party again received no electoral votes, and cast a popular vote in all the States only a little in excess of the Single Tax

vote cast in the one State of California in 1916 for the measure known as the Great Adventure. The issue of land reform would not have been obscured had it not been for the question of slavery and the impending shadow of the civil conflict. Swallowed up by the Republican Party the Free Soil Party nevertheless impregnated the new party with its teachings and traditions, which found fruit in the Homestead Bill and the wonderful utterances of that splendid champion of the land rights of men, Galusha Grow, not to speak of other eminent advocates of land reform.* The Free Soil Party and the Republican Party that succeeded it would have gone further in the direction so clearly indicated by many of the speakers in Congress had it not been for the more startlingly obvious wrong of the institution of chattel slavery. The land rights of men could not make the progress they deserved to make in the presence of this more palpable institution of human injustice. The question of slavery barred the way.

But the history of the Free Soil Party should teach us a lesson. "A Free Soil for a Free People," contained the seeds of revolt against the system of landed property. The Free Soil Party ceased to exist, but passed along its principles to the organization that succeeded it, which started to crystalize into more or less effective legislation the principles it had inherited.

AMONG those to whom we are indebted for contributions and offers of material assistance are Mrs. August Lewis, Louis Mann, ex-Senator Duhamel, Hon. John J. Murphy, John J. Egan, Bishop Mason, Hon. Fred. Hinrichs, Frederick C. Leubuscher, Dr. Walter Mendelsohn, Joseph Fink, Morris VanVeen, Edward Crown, Fred W. Moore, B. H. Nadal, Fred J. Riley, Joseph Silbernig, Miss Willey, Mr. Sneiderman, Herman G. Loew, Miss Corrine Carpenter, Mrs. Donaldson, Miss Currie, Mrs. Dangerfield, Charles H. Ingersoll, Louis Kempner, Miss Jennie Rogers, Dr. M. M. Brill, Edmund Conger Brown, Mary E. Tuttle, Thos. B. Preston, Joseph McGuinness, W. A. Hayward, E. J. Foord, Bernard M. Allen, Mrs. Julia Goldzier, Miss Hildreth, E. Yancey Cohen, Edward Summick, E. Dundon, Miss Roswell, Joseph Jackson, Miss Charlotte Schetter, Mrs. Alexander Black, and many others.

JOSEPH DANA MILLER.

"In the United States, under the name of the Single Tax Party, a national political organization has been formed, which, as its name indicates, will (like the Reform Party in our country), enter the political field on behalf of the doctrine of the Single Tax.

"The most prominent Georgists of the great republic have lent their enthusiastic support to the new party. By means of its branches scattered over the whole country, it will inaugurate a great national campaign on behalf of the Georgian cause." (Extract from *El Georgisimo*," by Dr. Maspero Castro, Buenos Aires.)

*See SINGLE TAX FIVE YEAR BOOK, page 281, for an admirable discussion of Land Legislation in the United States by Dr. Marion Miller.

The Revolution in Ontario

THE 20th of October, 1919, was a red letter day in the calendar of the Province of Ontario. On that date two important questions were decided in such a way that it came as a blow in the solar plexus. For many people it actually took their breath away.

The first vote settled the Temperance Question. During the war we had something approaching prohibition. The question as to its continuance or its repeal was answered with a vote so decisive for Prohibition that the Liquor Party, who called themselves the Liberty Party, was practically buried without any hope of resurrection.

On the same day the elections for our local parliament took place. Four parties were running, the Farmers, the Laborites, the Tories and the Liberals. When the returns came in the figures stood as follows: Tories, 26; Liberals, 28; Farmers, 40; Labor, 11; Independents, 2.

In the previous election, about five years ago, the Tories had a majority of 44 over all other parties. In the present election the Tories come out 55 less than the other parties. Fortunately the Farmers and the Labor Party had negotiated so that they worked in harmony. They avoided antagonistic votes, so that their combined vote gives them a majority. With this combination they have already formed a government with the offices all filled.

Before the election the Tories were talking as though they were confident of sweeping the country, as they had done previously, but the day of Judgment was against them. And they find now the realization of the Scriptural text, "The first shall be last and the last shall be first."

Three of the parties, the Liberals, the Farmers and the Labor men had planks in their platforms in favor of reducing taxes on improvements and increasing them on the value of the land.

With such a majority in parliament in favor of removing taxes from industry we feel confident that an act in favor of that method of taxation will soon find a place in the statute books of the province.

When that takes place, we will feel like the woman who lost her cherished piece of silver, and after she found it, called in her neighbors to rejoice with her. Would it not be glorious, after the triumph of the faithful and devoted work of a comparatively few men, that we should have the next National Conference of the Single Taxers of North America in this city of Toronto to celebrate our triumph.

The head of the new government is Ernest C. Drury, a noble son of a noble sire, whom I knew in the long ago. Formerly the father was Minister of Agriculture in the cabinet of the Honorable Sir Oliver Mowat. This son is a good public speaker, one of the leading men for many years of the farmers' organizations. For several years he had been a good friend of the Single Tax movement. With a sunny smile, a character for sterling integrity that would scorn to stoop to the slimy wiles of the average politician, we feel great hope from his accession.

Meanwhile we have won another victory. Some months

ago the chairman of the Assessment Committee of this city council brought in a recommendation that this city should take advantage of the act passed at the last provincial parliament, which permits any municipality to submit to the vote of the people a referendum asking whether they are in favor or otherwise of making the partial reduction of taxation on houses of a value less than \$4,000. The Board of Control, to which all these reports had to be referred before bringing them before the Council, kept putting off the matter from time to time with the determination apparently to kill it by delay. This morning, however, I had the opportunity to attend the meeting of the Board and reply to the sophistical puerilities of the Assessor who is strongly opposed to any plan for relieving industry. Finally the Board resolved to pass it on to the Council, so that we are hoping the public will have an opportunity to vote on this question.

The last time we had a referendum on the question of reducing taxes on improvements, the vote stood nearly four to one in favor of local option.

THE FORWARD RELIGIOUS MOVEMENT

The churches here of various denominations have united in a movement to push on the work of all the churches to a great triumph. We have read their tracts, and how do they propose to bring about the consummation of a triumph of righteousness? Pray and pray, and give and give is their exhortation. Not the shadow of a hint that there is such a condition of social unrighteousness, that the success of religion is now an impossibility.

We are trying to bring before the leaders in this movement the futility, if not worse, of ignoring that justice that will bring the reconciliation of brotherhood, and that righteousness that will insure the well being of God's children, just as surely as the lilies of the field and the birds of the air are provided for.

We have one good outspoken friend in the Methodist Church in this city, the Rev. Salem C. Bland, D.D. He has made no concealment of his friendship for the Single Tax. Some time ago some of the leading people in his church objected to his giving an address to the labor men on a Sunday afternoon, and he straightway resigned. But by the discipline of the Church he could not leave simply on the mandatory of some officials. He is still holding the fort, and last Sunday evening he had the church crowded. We cannot say that of some other temples of worship.

The Rev. Mr. Ivens, of Winnipeg, has been dropped by the Methodist Church because he took so prominent a part in the strike in Winnipeg. He tells me that he has an independent church supported by labor men with the largest attendance in that city. And he is blessed with a love for the Single Tax.

W. A. DOUGLASS.

MAN did not enter into society to become worse off than he was before, nor to have less rights than he had before, but to have these rights better secured. His natural rights are the foundation of all his civil rights.—TOM PAINE.

Argentine

SIX THOUSAND SINGLE TAXERS PARADE IN CORDOBA

WE have received from Dr. A. Maspero Castro, leader of the Reform Party in the Argentine and a prominent Georgist, a budget of interesting items of news regarding the progress of the Single Tax movement in that country.

On the three days ending Sept. 2, the First Georgist National Convention was celebrated in the city of Cordoba, capital of the province of the same name. The Second Georgist Congress is to be held in Buenos Aires, on May 20, 1920.

On July 20th the Georgists of Cordoba organized a demonstration, with the co-operation of delegations from Buenos Aires and Rosario, in support of the Single Tax measure introduced in the provincial legislature by Senator Alberto Durrieu. A procession of about 6,000 persons, headed by prominent leaders of the movement proceeded to Government House, where they were received by the Governor, Dr. Nunez, who assured the meeting of his support and approval for the measure, and referred to his own services in initiating, as Finance Minister, the legislation which a few years before had relieved improvements from taxation and concentrated about 50% of the State taxes upon ground values. The present measure abolishes "all licenses upon businesses, professions, art, legitimate industries and every class of consumption and prime necessities." Besides lowering by 50% the existing stamp tax, the measure provides, one year after it has become law, that "municipal and other local governments shall not levy any form of tax upon agricultural commerce and industries and the related ones of weaving mills, tanneries, shoe factories, clothing factories, flour mills, bakeries, marketing and sale of fruits, vegetables, fish, milk and the manufacture and sale of all its derivatives."

The rate of the tax is fixed at $1\frac{1}{2}\%$ on the official assessment of the land. One half of the amount collected within municipal areas will be returned to the municipal authorities.

We are indebted to Dr. Maspero Castro for several copies of *The Georgian Evolution* (La Evolucion Georgista), the official organ of the Georgist Society (Sociedad Georgista) of Cordoba, a fortnightly Review, of some 20–30 pages. The Review is well supported by the business houses of Cordoba, being crowded with advertisements.

From the same source we also received several copies of a weekly journal, *The Single Tax*, published by the Single Tax League of Rosario, the second city of the Argentine.

The guaranteed circulation of this journal is given as 5,000 per issue. It is admirably edited, and seems to have the generous support of advertisers. It is interesting to note that the first vice-president of the Rosario league is a woman, Senora Ana A. C. de Montalvo, a distinguished intellectual publicist of repute.

"Without desiring," she says, "to depreciate the august mission of women in mitigating by the practice of Charity

the hardships which the struggle for life imposes on the human caravan groaning under the lash of poverty, I believe it would be more logical and more just if, instead of perpetuating by palliatives the economic inequalities which in turn give rise to the institutions of beneficence, woman came into the struggle, contributing with her intelligence and her action to create a better economico-social organization, which would make unnecessary the humiliating device of alms-giving."

It is also interesting to find the Vice-President of the Argentine Single Tax League, Engineer Silva, recalling to an audience in Cordoba the warning of "the great American statesman," ex-President Roosevelt, during his visit to the Argentine, against the "large areas of land undivided and uncultivated, as diminishing the national production and hindering the national progress and welfare."

We have received a card from the Reform Party of the Argentine, which will interest all Georgists. On one side it has a photographic reproduction of a bust of Henry George, executed by the Italian sculptor, Mario Giovanetti, and occupying a prominent place in the central committee rooms of the Party. On the other side of the card is an admirably brief statement of the principles and programme of the Party:

"PRINCIPLES. The value of land, apart from improvements, being a social product, belongs by right to the community by whom it has been created, increased and sustained."

"PROGRAMME—To secure the progressive and systematic change of our fiscal system—in the municipality, the province and the nation—until we obtain complete freedom from taxation for commerce, industry, agriculture, the professions and other useful factors in the economic life of the people, including its food and other necessities, it being provided, moreover, that the public administration shall be maintained solely by the value of land (apart from improvements) and other natural sources of wealth."

Our latest information from Buenos Aires is to the effect that the project of the Mayor, Dr. Llambias, demanding from the National Government a new city charter, has the support of the majority of the City Council, composed of Radicals and Socialists. It is a straight Single Tax measure, as readers of the document, already published in this REVIEW, will remember.

In the Argentine, there are two Socialist parties, one the International, the other the National. The latter has already adopted Rivadavia as its patron saint and preaches a fiscal doctrine and programme hard to distinguish from that of Henry George. At the same time, Dr. Juan B. Justo, leader of the International section, and member of the National Congress, has issued a report upon his action at the Socialist congresses recently held at Berne and Amsterdam. After pointing out the doctrinal confusion of the European Socialists and the great practical difficulties of their plans for the socialization of production and ex-

change—a subject becoming every day more complicated—Dr. Justo says: "The property question presents its most important and urgent aspect in the property of land."

"This problem," he further adds, "is obscured by the attitude of the political parties before the millions of rural proprietors already existing in democratic countries—an electoral mass which they appeal to and attract, not precisely with the truth. Not only do they gloss over their privileged position as proprietors, but they stimulate their self-interest as proprietors, by giving them in the form of customs duties an additional profit at the expense of the whole mass of workers. . . . We Argentine Socialists must maintain before the European Socialists the necessity of abolishing private property in land as a source of private rent, rather than demand its individual expropriation as a means of production. The nationalization of the soil will everywhere and for a long time be incompatible with different forms of agricultural working; whereas the reform which we propose is immediately and progressively realizable, simply by means of taxation. A similar declaration would meet with opposition among Socialists of Western Europe; but it would be a wise contribution to the proper social evolution of Europe and America."

These words of the Argentine leader may be recommended to the consideration of Socialist and Labor leaders in this country.

Mr. Carlos G. Antola, of Buenos Aires, author of a work, "The Agrarian Collectivism of Rivadavia," received from Max Nordau a letter acknowledging receipt of a copy and making the following comments on the land policy of the great Argentine statesman:

"The programme of Rivadavia—the land belongs to the State, to the Nation, that is to say, to all; it is inalienable, but is given in usufruct to whoever works it with his own hands, on a perpetually renewable lease, for an equitable contribution to the public treasury; if the leaseholder gives it up, his improvements are to be paid for in their full value—this programme was, half a century later, to make Henry George famous.

"This programme is the salvation of all young peoples which still have uncultivated territory and vast private domains, and is probably for all countries without distinction, the remedy for the poverty of the disinherited, the way back to the country for the urban populations without homes of their own.

"I congratulate you most heartily for having shown this to me so clearly."

In the month of October, a committee representing the Argentine Single Tax League and the Georgist Society of Cordoba held a conference with the President of the Republic, Dr. Irigoyen, acquainting him with the project prepared by both institutions for application of the Single Tax in relief of the federal finances.

The *Impuesto Unico* of Rosario, in its issue of Oct. 5, reproduces from the *Impuesto Unico* of Malaga, Spain, the article on the Economic Basis of the New Jewish State

by Mr. M. W. Norwalk, which is published in pamphlet form by the Zionist Organization of America. In these modern days, ideas wing their way swift and far.

Dr. Joaquin Castellanos, Governor of the Province of Salta, has submitted to the legislature a bill designed to combat the evil of large undeveloped landholdings. He proposes, in addition to the existing tax of 5 mills on the dollar, to levy a sur-tax on the following sliding scale: 5 mills upon landholdings of 25,000 to 37,000 acres; 8 mills on holdings not exceeding 50,000 acres; and 10 mills upon any single holdings beyond the last amount.

The question of independent political action is being seriously agitated by the Single Tax associations in the Argentine. The debate is raging from one end of the country to the other, from Buenos Aires to Cordoba. For the moment the policy of complete abstention from party politics seems to prevail. It is argued that the regular parties have shown themselves accessible to the new economic ideas and ideals, and that the policy of a purely educational propaganda has been justified.

Brazil

WE have received from the South American Single Tax Committee a copy of the laws which have definitely established the Single Tax on unimproved land values, in the fiscal system of State and municipality in Santa Catharina, one of the southern States of Brazil. Accompanying the copies of the laws are the speeches of the deputy, Marcos Kondor, author of both reforms.

The State law was signed by the President of the State, Hercilio Pedro da Luz, on Oct. 29, 1918. The change in municipal taxation was introduced in the Municipality of Itajahy by two laws affecting respectively the urban and rural districts of the municipality, and signed on the 10th and 12th of December, 1918.

The State law contains 23 articles, covering every financial and administrative provision for the just application of the law. The first three and the twenty-first, however, will suffice to show the real character of the changes:

ART. 1. The actual capital tax on rural properties is hereby converted into a land tax.

ART. 2. The land tax shall fall exclusively on the land, being exempt therefrom all other fixed property, improvements and immovables, and the machinery and vehicles used by the agriculturists.

ART. 3. The annual rate of this tax shall be 1% (one per cent.) on the land value.

ART. 21. As soon as the amount collected under the land tax within the year exceeds seven hundred thousand milreis, the export duties shall be reduced by one half on the following goods: rice, sugar, manioc flour and beans.

The Municipal laws are two: Urban and Rural, which are in force in the Municipality of Itajahy.

The Urban law contains the following, out of 17 articles:

ART. 1. The actual taxes known as Property Decimas (Tithes), Street Conservation and Improvements, collected in the urban district, shall be transformed into a single tax called the Urban Land Tax.

ART. 2. This tax shall fall exclusively on the land, remaining exempt all other fixed property and improvements.

ART. 3. The annual rate of this tax shall be 1% (one per cent.) on the selling price of the land, whether built on or not, within the urban district—it being understood that it may be increased, if necessary to cover the amount of the taxes suppressed.

The Rural law contains the following, out of 12 articles:

ART. 1. The actual Improvement tax collected in the rural district is substituted by a tax called Rural Road Tax.

ART. 2. This tax shall fall exclusively on the land and shall be collected at the rate of $\frac{1}{4}\%$ (one quarter per cent.) on the selling price of the land outside of the urban district.

ART. 3. Until the survey map of the rural district has been organized, the tax shall be levied on the selling price taken as base for the State Land Tax.

ART. 10. As soon as the amounts from this Road Tax in one year exceed the sum of ten thousand milreis, a proportionate reduction shall be made in the taxes and dues on train tickets, bakeries, meat shops, horse-gear, agricultural vehicles, etc., and as the tax goes on increasing in the amount collected, the other taxes mentioned shall be suppressed, as well as those affecting the exercise of industries and professions.

Brilliant Speech by a Brazilian Congressman

WE regret that we cannot reproduce the whole of the very striking speech of Marcos Konder in introducing the Single Tax reform measure for Santa Catharina, State of Brazil, on October 21, 1918, and which is now law. We have space only for a few paragraphs:

Mr. Chairman," he said, "the modern State, under the influence of more advanced democratic ideas—face to face with an unrest urgently demanding solution, under the necessity of a definite settlement of the labor problem, which is the most important question for the present and future, and obliged to apply to all these social infirmities a sure and infallible remedy—has no other resource but to abandon the archaic and vexatious fiscal system, which has caused misfortune for man and State, and to adopt what is the only rational and economical system and the salvation of the whole social organization—the taxation of land values.

"Thirty years ago, Henry George, like a new apostle, preached these ideas. They were then heard with indifference and perhaps contempt; but the doctrine of the great economist did not die with its author. On the contrary, after his death, his ideal took new life, and like a ray of light piercing the darkness of a dungeon, it is extending and

diffusing itself throughout the world, and will finally conquer and win all consciences. In the ancient and traditional land of feudalism and aristocracy, it is the authoritative voice of Lloyd George, the plebian minister, that indicates the taxation of ground values as the only means of settling the land question and satisfying the just and legitimate aspirations of the Labor Party. In Canada, Australia, New Zealand, the Argentine, Uruguay, Bolivia, the idea has taken concrete form, developing magnificent fruits; cities have risen over night, hitherto abandoned regions have become peopled and cultivated, and wealth and happiness have been the lot of their inhabitants.

"Nor has Brazil escaped the influence of this current of ideas.

"Rio Grande do Sul, one of the States which in the economic sense has occupied one of the first places in the Federation, has for years substituted the land tax for the export duties on products grown or produced in the State. And the example of Rio Grande has been imitated not only by some of its municipalities but by other States, such as Rio de Janeiro, Sao Paulo, Parana and Minas Geraes.

"This noble and generous movement, let me say in passing, is gaining volume and intensity among us, thanks to a phalanx of fearless champions, such as Dr. Luiz Silveira, who, by order of the Sao Paulo government, went to Uruguay to study the subject and published a notable work; and Dr. Jose Custodio Alves de Lima who has just issued an eloquent pamphlet on the Land Tax—a work that drew from the great Ruy Barbosa a prefatory epistle, in which that consummate master crystallizes the merits of the land tax in the following memorable phrase: 'The establishment of this tax amongst us will be our greatest and most beneficent revolution.'

"This Bill, when put into practice, will be the first stroke of the pickaxe in the bulwarks of our pernicious fiscal system. It will be the foundation stone of the majestic edifice which must rise from those ruins in testimony to the capacity and intelligence of the public administration of Santa Catharina. If his Excellency, the President of the State, Dr. Hercilio Luz, succeeds in laying firmly and energetically the basis for our economic regeneration, he will have another title of honor, and be pointed out to posterity as one of the great and meritorious servants of the State—great as Vidal Ramos, the organizer of our primary education, great as Felipe Schmidt, who incorporated and pacified the Con-testado territory. And I am certain that this reform will be implanted, because the idea developed by me has been approved and revised by my distinguished colleagues of the Committee, and has the unconditional support of the head of the Executive, who has made of this problem one of the main planks in his programme.

"It will also certainly be welcomed with enthusiasm within and outside of this chamber, because the only ones not convinced of the advantages of this tax, from the economic, social and moral point of view, are those who do not know it or have not given it due study. Because, indeed, to study it and to know it, is, as Tolstoy said, to accept it."

A Distinguished Single Taxer Uruguay's Agent to Portugal

IT is a pleasure to announce that Dr. Manuel Herrera y Reissig, of Montevideo, has been appointed by the Uruguayan government Charge d'Affaires in Portugal. Dr. Herrera is well known in South America and Spain as the author of a notable book, "The Land Tax," published in 1913 and widely circulated amongst the intellectuals, being probably the immediate cause of the really remarkable movement toward the Single Tax form of taxation now spreading over the southern continent. Dr. Herrera's arrival at Lisbon will undoubtedly mean an accession of strength to the same movement in Spain, where intellectuals of the highest standing have already adhered openly to the Georgian economic doctrine and plan. It will be recalled by readers of the SINGLE TAX YEAR BOOK that Dr. Herrera's uncle was minister of government in Uruguay at the time when that little country withstood heroically the onslaught of the tyrant Rosas, and saved South America from a disastrous reaction into a dictatorship and the loss of political democracy. While the Minister of Government defended his country militarily, it was his envoy to Brazil, Dr. Andres Lamas, whose diplomatic victory in separating Brazil from its alliance with the Argentine dictator, really broke the latter's power and drove him into exile. It is a singular coincidence that Dr. Lamas was also author of a small work reviving the memory of the great economic conception that had inspired the first Argentine President, Bernardino Rivadavia. That conception, inherited from his physiocratic teachers in Paris, and put into practice for two years in the new republic, was a substantial anticipation of the economic teaching of Henry George. It was Dr. Herrera's book that brought again to notice the forgotten work of Dr. Andres Lamas and gave to the Single Tax movement in the Argentine its truly national credentials and character.

CAPTAIN DR. ALFREDO SOARES DO NASCIMENTO, Mayor of Rio Grande, principal city of the State of Rio Grande do Sul, Brazil, has brought before his city Council in the Budget for 1920 a 2 per cent. tax on land values, with exemption of all improvements. A long list of taxes on other property, businesses, carts, automobiles and factories of various kinds are abolished. The same system, already adopted by the State, is also in force in the municipality of Garibaldi. The proposal for the City of Rio Grande has, we understand, the approval of the Governor of the State, Dr. Borges de Niendeiros, who, by the way, is a vice-president of the justly celebrated South American Single Tax Committee.

IN Esthonia," says the *N. Y. Times* editorially, in its issue of Nov. 28, "80 per cent. of the arable land and 84 per cent. of the forests belonged to 755 nobles. In consequence, when the Esths got control of their own country, they passed severe measures of expropriation which split

up most of the estates. . . . It is apparent that the Balts are afraid of something of the sort today, now that the German filibustering expedition, which received at least moral support from the land-owning classes, has collapsed. . . . All this, however, is not Bolshevism, nor anything like it. It is a solution of the agrarian problem, such as is going on in Czechoslovakia and Rumania and is about to occur in Jugoslavia—somewhat more extreme and attended by harsher feeling, since local conditions were more oppressive, but it is not Bolshevism."

As the campaign proceeds for ending the absurd fiscal anomalies which have favored unproductive landholding in our own country, and caused thereby grave economic distress and disorder, we trust the *N. Y. Times* will stand by its own definition that the agrarian problem is not Bolshevism.

Spain

WE have received from Spain a very striking work which is being widely circulated in that country. It is entitled "Before the Avalanche." Its author, bearing the *nom-de-plume* of Juan Sin Tierra, is one of the militant Georgists of Spain. The book has 211 pages of matter, is well presented, with a handsomely designed paper cover, and sells at the price of three pesetas, worth 60 cents in normal times.

In an introductory note of 16 pages, Julio Senador Gomez points out the timeliness and significance of the work. "Once again, I repeat what all know: that the revolution is inevitable. Either it will be made from below, or it will be made from above. It is when it is made from below that great violence is perpetrated. Let our directing classes make the revolution from above, if they wish to avoid disaster."

"Before the Avalanche" is an eloquent appeal for the rectification of elemental social wrongs and is calculated to rouse considerable passion amongst a warm-blooded people, already in the throes of the great economic upheaval. If we had to make any suggestion for future editions, we should recommend a chapter or two on the fiscal procedure to be adopted in applying the Georgian principles to the political and administrative conditions of Spain. Analyses of the budgets of the national government, that of a single province and that of a city like Barcelona or Madrid, might suggest immediate lines of action in one or other of these spheres of government.

An Italian Plan for Settling The Returned Soldier

FROM *La Nacion*, of Buenos Aires, we take an item of news which does not seem to have reached the press of New York. We recommend its consideration to those of our governments which have shown an interest in the problem of securing for our returned soldiers a fair share in the soil of their own country. The item of news is dated from Rome on Oct. 12th, and reads as follows:

"ROME, Oct. 12.—In Pietralta, near this capital, the Sacerdote Culotta, accompanied by fifty ex-soldiers, invaded a lot of land, the property of a Signor Guiliani, and began to dig it up.

"The proprietor went to the prefect and protested against the outrage; but this high functionary only advised Signor Giuliani to consult the Ministry of Agriculture, where a commission is sitting, specially authorized to deal with invasions of property rights.

"The commission gave its opinion in favor of the invasion, pointing out that a royal decree authorizes the invasion of land that is uncultivated."

In the United States, uncultivated land is not only secure from invasion by the land-hungry, but enjoys a fiscal premium by virtue of its lack of improvements. And we imagine we are knights errant of democracy and justice!

Our property regime, with its fiscal corollary, can have no place in a true industrial democracy: they are simply protective devices for the economic parasite.

James Dundas White Leaves The Liberal Party

MR. JAMES DUNDAS WHITE, LL.D., who was Liberal M. P. for Dumbartonshire, from 1906 to 1910, and during the 1910 Parliament, and for the Tradeston Division of Glasgow from July 1911 to the end of the last Parliament, is another eminent Single Taxer to follow the example of Col. Wedgewood in forsaking the Liberals, who, like the Democrats in this country, have ceased to represent anything worth while. In a letter to Mr. Ramsay Macdonald he announces his adhesion to the Independent Labor Party. We quote the concluding part of Mr. White's letter:

"The taxation of Land Values was a Liberal watchword long before I entered politics; but official Liberals have gone back on it. Their pledges were not redeemed when they were in office. The Increment Value Duty, the Reversion Duty, and the other land taxes of 1910 were unworthy substitutes for the real reform. Even the valuations were unsatisfactory, and the proposals for their amendment were futile and came to nothing. Then, during the war, we had the Corn Production Act—a reactionary corn-law which gives financial guarantees to the landed interest at the expense of the taxpayers—and the attempt to set up Petroleum Royalties for landlords. These measures were brought in by Mr. Lloyd George's government; but Mr. Asquith and other leading Liberals must bear the responsibility of an acquiescence that amounted to consent. What opposition there was came from a few independent-minded men, who were either Liberals like myself or Labor members.

If we are to escape disaster, we must turn again towards the guiding stars of Liberty, Justice, and Human Brotherhood. Free Trade and Free Production are but applications of these principles in the economic sphere. Even economic justice, in its largest meaning, is not the ultimate aim; but it is a necessary condition for the development of a free co-operative commonwealth, with better opportunities for every one to realize the possibilities of life, and to develop those faculties and aspirations which are now so often starved and disappointed. It must ever be remembered

that the well-being of each is bound up with the well-being of all, and the drawing together of the nations must be kept steadily in view. These ideals may seem far-off; but they will at least keep us heading in the right direction. They represent the direction in which the Liberal Party used to move, and in which the Independent Labor Party is moving now. Like many of that Party, I am strongly opposed to any policy that would narrow personal freedom or increase the power of the bureaucracy, from whatever quarter it may come. For the reasons already stated, I am fully convinced that, in this stage of our political progress, the course which I am taking is the right one."

Tax Opportunity Not the Product

THE *Courier-News*, of Fargo, N. D., referring to the long fight of farmers and workers in Minnesota to secure a tonnage tax on steel, now about to end in victory for them, calls attention to the fact that such efforts to curb the power of the big corporations have usually ended in failure. It says:

"North Dakota imposes a tax on oil and gasoline, largely to cover the cost of inspection, and in lieu of the fees heretofore charged. Standard Oil protested, refusing to pay the tax—and added two cents a gallon to the cost, in order to pay the tax., and at the same time add still more to its profit. Controlling the oil industry, Standard Oil has really only a minor interest in taxes.

"And so it will likely prove in Minnesota. The State will derive a big income from the ore tax, but the steel trust will add the tax, and then some (!) to the price of all products and the consumer in the end will pay it all. Minnesota will benefit, but over the country as a whole the people will have to add a little more to the high cost of living.

"When private corporations control the natural resources of a country they really can't be taxed. There is only one way for the people to beat their game, and that is to take the ownership of such resources away from them."

We call the *Courier-News's* attention to the fact that one plan has not been tried, which there is every reason to believe would prove effective. That is, to tax the opportunities monopolized by these big corporations at their full value. To take their natural resources away from them will involve their purchase, according to all rules and court decisions, but to increase the tax on the natural opportunities held out of use, would be no more revolutionary (in practice; it would be in results), than the tonnage tax which Minnesota is about to impose and Alabama as well.

To levy a tax on the product in marketable shape is of no effect, except to increase the public revenue, but at the expense of those already paying the bulk of taxes, but a tax on the natural opportunity to produce cannot be so easily added to the price of the product.

Fairhope (Alabama) *Courier*.

LANDLORDS are, perhaps, the only great body of men whose interests are diametrically opposed to the interests of the nation.—Buckle.

Query:--What is the Professor Saying?



OUR artist has snapshotted Prof. Blank in one of his most earnest attitudes, when expounding to the world the economic problems of the hour.

But the artist was not a reporter, took no notes of the speech and has left us guessing just what the learned academician was saying.

The occasion was an eventful one, one of those mysterious periodic crises, when economic forces threaten to disrupt civilization.

Fortunately, when taking the photograph, the artist, although focussing his camera on the distinguished figure of the Professor, took a broad-angled view of the whole scene.

The Professor, of course, is no mute sphinx. His loquacity is known to exceed all speed limits.

But he is no irresponsible soap-box orator. He is charged with the delicate task of moulding the opinions and directing the capacity of the nation's aspiring young intellectuals. More than that, his utterances undoubtedly influence the maturer judgment of legislators and governments.

Therefore, it is really important for us to know what he did say on the momentous occasion depicted above.

Something may be inferred from the expressions on the faces of his audience. Two of his hearers to the left seem

to be quite pleased at the tenor of his discourse. To the land speculator and also to the representative of the country's government, the Professor's words have apparently brought unmixed satisfaction. The one puffs his perfumed approval; the other smiles as he continues putting up notices of further fiscal burdens on Capital and Labor, on every enterprise of progress and development, and every convenience and necessary of life—every conceivable form of tax, except the one which would make unprofitable the unproductive holding of land and return to the people the public values resulting from the presence, needs and progress of society.

On the other hand, the impression on the mixed audience of Capital and Labor is not one of unalloyed approval. The Professor seems to realize this and therefore has turned to address them more directly, throwing a good deal of energy into his efforts to convince—pounding and expounding rather nervously, it seems to us.

He is depicted as standing on a volume of Political Economy. Does that warrant us in assuming that counsels of sanity are flowing from his lips? Or does it signify that he is trampling under foot economic laws and political wisdom?

Can any of our readers make good the artist's omission and recall the lost message of the professor?

Extracts From Our Contemporaries

Showing the Growth of Public Sentiment

THE LAND TAX IS THE REAL SOLUTION FOR OVER-TAXATION

THE County Boards of Equalization are busy. Doing what? Assessing fines upon thrift and industry, that is, they are taxing everything a man has which the State says he must pay on. If you have bought a horse, a cow, a new plough, added a new room to your house, bought your wife a nice piece of jewelry, the State says you must be fined for that, and you must pay it.

Mr. Thinker, I want to illustrate how the industry of men makes profits for men who never work. Take any piece of ground in or near any city. Population is increasing, growing towards that idle land. The speculating owner decides that it is time to cut a melon. He "develops" that piece of land—that is, he runs a plough down the middle of the land, and then he crosses it. Where the furrows cross each other is the middle of a block. He subdivides the idle acreage into town "lots." These lots are usually fifty by one hundred and fifty feet. He prices the corner lots at \$450.00; the inside lots at \$300.00. Along comes John Smith, industrious, hard working, thrifty. He buys a corner lot, builds a \$2,500 house upon it. Does John Smith gain any credit for what he has done? No. He is promptly fined by the State for building a home upon an idle, unimproved piece of ground. What does the landowner get? Four times the value of his land and—the price of the other corner lots are raised to \$500.00. Why? Because John Smith built a house. Sam Jones next buys a corner lot, pays \$500.00 for it and puts up a \$2,500 house. State does the same thing to Sam that it did to John. Landlord raises the price on other lots to \$600.00. Why? Because Sam and John are industrious. Add another hundred dollars in price to the other lots and you find why land speculating is profitable. If this center increases in population, land values rise until prices become exorbitant, and buyers pay great prices for the land. Landlord profits from demand and industry. Now, if this land had been taxed on a valuation of 75 per cent. of its selling value and the improvements on that land 25 per cent., Mr. Speculator would not have set such high values upon it, and he would have been glad to get rid of this land, and John Smith and Sam Jones would not have been fined for their industry.

So it is all over our State. Vast tracts of land are held out of use by reason of a land hog's cupidity. Enterprising, industrious men are adding to the profits of such men by improving land nearby. The speculating land-hog is reaping what the industrious man sows and benefiting from the labor of such men.

Stop all talk of imposing additional taxes, and go back to the land, tax it, make it pay three-fourths of the value

set upon it, by scientific valuation; throw into the discard all personal property taxes, all taxes on industry, on thrift, and get back to the land. That is the solution. Let's put it through. *Labor Advocate*, Birmingham, Ala.

PENALIZING THE PLAIN CITIZEN

The age-old abuse of land monopoly and the miserly hoarding of unused land again makes its unpleasant appearance in the pages of *The Advertiser*, this time in the very first column of the very first page. The housing problem, we like to term it, in polite allusive phrase. We show a commendable reluctance to speak of the superabundance of shirking and slacking vacant lots.

From Major Knight's statement before the directors of the Chamber of Commerce one can indirectly gather that the growth and even the existence of the aviation repair shop in Montgomery is already threatened by the dead hand of privilege; by the iron-clad, perpetual, fee-simple titles to the surface of the common earth. Some of us are not in the least astonished; we knew full well beforehand that just such a conflict must arise.

Perhaps the War Department may win some sort of temporary victory. Perhaps the Federal Government is stout enough to contend on something like equal terms with a local landlord. Perhaps it may muster sufficient influence, sufficient pressure to oust at a fair bonus and a moderate pension the irresponsible landowner who has hitherto thwarted progress and blocked development. Those who draw a crumb of comfort from that prospect are welcome to their consolation. For my part I cannot forget that far larger number of residents who happen not to be working for the aviation repair depot. Where do they come in? Are they to go homeless and unprovided? Shall they hang up in a tree somewhere until an unbusiness-like enthusiast, in the face of heavy odds, puts up a house to shelter them?

Twenty-two American cities, says the Chamber of Commerce, have organized housing corporations to build houses, and rent them to the workers. Really? Well this is indeed a new and strange departure. We used to be told—or did we dream it?—that the American laborer must own his home. When did the revolution occur? When did we reach the pitch of progress and efficiency where it takes a corporation to erect a cottage? The housing corporation, I suppose, is the latest instance of individual enterprise and free initiative.

Meanwhile our policy of penalizing the plain citizen who, with his own money constructs his own home goes merrily forward. It remains a taxable offense to put up a dwelling. Our method is so beautifully logical that we could not be expected to surrender it. The tax official waits in ambush. Presently an impulsive fellow rushes in with a burst of enthusiasm, and builds a house. Then the tax official

springs upon him, and flays the hide off with taxation. And the general public wonders blankly why the same victim refuses to build another house and get stung again.

MALCOLM C. BURKE, in *Montgomery (Ala.) Advertiser*

WHEN DOES PROFIT MAKING BECOME PROFITEERING?

I should say profit-making becomes profiteering when through special privilege or monopoly there can be and is exacted from the consumer a price beyond such that is made by the natural laws of supply and demand.

Competition in the long run, under freedom, restricts the seller to a fair profit. The inefficient, ignorant or lazy seller cannot compete with the more efficient, consequently is forced into another vocation. There can be no free competition in natural monopolies; as a consequence they should not be in private hands. Artificial monopolies are just as oppressive. These are possible under favoring laws, or if the violation of law and contempt of society is permitted. The remedy is to repeal all laws that stand in the way of equal opportunity.

Private ownership of natural monopolies, like transportation, is one prolific source of profiteering and should be abolished. Profiteering will continue so long as the Government permits vital monopolies like the natural resources and transportation, to remain in private hands. They can only remain in private hands through being granted certain attributes of sovereignty. Possessed of such attributes, private concerns become too powerful for efficient Government regulation.

FREDERICK F. INGRAM, in *Pittsburg Dispatch*.

THE VISCOUNT'S TAX DODGING

The late Viscount Astor's real estate holdings in New York City were worth about \$60,000,000, as they were valued in 1916. The estate was heavily taxed during the war, in both this country and in England, through the supertaxes on incomes in addition to the ordinary municipal taxes on real property. Sales of Astor holdings in New York have been rather frequent of late because there was so little profit in the investment.

It is to be regretted, however, if this great landed estate is to escape the New York State inheritance taxes now that the viscount is dead. It is doubtless true that two months ago the viscount filed deeds of trust with the register's office, turning over to the trusteeship of the Farmers' Loan and Trust Company all of his property, to be held for his sons, Waldorf Astor, and Capt. John Jacob Astor. It was stated at the time of the transfer that the step was taken to escape an inheritance tax of 5 per cent. on all bequests of \$1,000,000 or more.

Thus the viscount spent his last days tax dodging. Super income taxes may not last very long on the war level and the Astor estate will be relieved of them sooner or later probably. Stiff inheritance taxes on estates of that size and character, however, are sound in principle and always should be levied when possible. A difficulty in collecting

such taxes, of course, is illustrated in the present case. One can give away his property before he dies. . . .

The best counter-attack upon this form of tax dodging is perhaps the continuance of the super income taxes, unless the programme of the Single Taxers be adopted. Single Tax propagandists may be able to find in Viscount Astor's final performance material for another argument. As a multi-millionaire absentee landlord, he has for years fed them up with illustrations of the "robber baron" theory of private land ownership.

It is always rather sobering to remember that the 1910 federal census showed that less than 10 per cent. of the American people owned more than 90 per cent. of the land values of the country. And that 10 per cent. of ownership connects with the 90 per cent. of land values almost wholly in the cities of the United States. Viscount Astor was our leading landowner and he lived abroad and died an alien.

Springfield Republican, Oct. 21.

A PRINCIPLE OF HOME RULE

We shall be interested to see what becomes of this resolution which we have been told will be presented to the Connecticut Chamber of Commerce which is to meet in this city:

RESOLVED, that we favor the passage of such legislation as will permit all cities and towns in Connecticut to raise their taxes from such sources as in their judgment seems best, and recommend that all taxes be gradually taken off of improvement and placed on land values.

We take this to mean that if a city or town in the State of Connecticut prefers to raise revenue by means of the Single Tax it shall have the right to do so. As a Home Rule proposition it ought not to arouse opposition but we hope that it will be viewed from a broader point of view. There is no particular reason why the Single Tax should not have been more seriously considered long ago. It would have been probably had it not been for the reluctance of folks generally to let go of habits and practices which have held sway for an indefinite period. The average man has not had the necessary time to study its features and estimate its promises, and there have not been lacking students of economy to treat the idea with ridicule largely, we have sometimes believed, because they resented the fact that the unprofessed Henry George was the first to advocate it. A body of business men like the State Chamber of Commerce ought to have views to express upon a subject of this character, and certainly they should be sympathetic to the consideration of a scheme of taxation that might give the returns they have been dreaming about for years.

In all discussions of the Single Tax theory to which we have listened it has appeared that the opposition let their fears overpower their possible understanding. The tax can be laid with the greatest impartiality and open up the land to the largest number. We cannot see the objection to that. At the same time it removes the penalties which

are now imposed upon those who seek the improvement of their land, and to that we can see no objection. We know at least that our prevailing system of taxation is constantly doing a great many people a very great injustice, and, by the time the injustice is corrected in their cases, it clutches a new group. It would seem as if a theory which promises to correct that permanently would have some charm for the thrifty. It is not always true that what is, is best. We hope that the Chamber will think it over.

New Haven (Conn.) *Journal-Courier*.

SINGLE TAX IN FAR AWAY ANDORRA

Fiske Warren and Joseph Alemany, co-trustees of the Single Tax colony of Sant Jord, near Andorra La Vella, capital of Andorra, the oldest and smallest republic in population in the world, which is in the Pyrennes Mountains between France and Spain, arrived yesterday from Barcelona on the Spanish liner Cataluna. They came to attend the celebration of the twenty-fifth anniversary of Fairhope, the Single Tax community near Mobile, Ala.

"In Sant Jordi such troubles as Bolshevism, profiteering, strikes, rent boosting, murders, drunkenness and politics are unknown," Warren said. "In the whole Republic of Andorra there has been but one violent death since 1841. Then a woman was struck accidentally by a stone in a squabble between Frenchmen and citizens of the republic.

"There is no internal strife, because the people know each other so well irresponsible persons can never hope to fool any part of the people any part of the time. Such persons never can hold office, nor have any chance to mislead any portion of the 6,000 population. There are no newspapers, and a large percentage of the people are illiterate.

"The people of the republic are frankly friendly toward the Single Tax colony, which is only a year old, and it may be the beginning of the adoption of the Single Tax principle by the entire nation." N. Y. *World*, Nov. 5, 1919

\$5,000 A DAY WITHOUT WORKING

A considerable portion of the revenues of Lord Tredegar are derived from a single mile of railroad which runs through Tredegar Park, and which is known as "the Golden Mile." When the railroad in that portion of Wales was being built it was found necessary, in order to avoid an enormous circuit and great engineering difficulties, entailing immense and immediate expenditures, to pass through Tredegar Park. To this the first Lord Tredegar, grandfather of the present peer, agreed on the condition that he and his heirs should forever receive a certain royalty on every ton of goods carried over that portion of the road.

In those days Newport, to which the line in question gives access, was far from being the important seaport that it is today, and the terms were readily accepted. But since then the maritime trade of Newport has become enormous, and the annual income which the Lords of Tredegar derive

from the royalties of the Golden Mile can only be described as princely.

There have been many attempts to fix the value of the Tredegar estates, the accent being on the second syllable of the name. Some estimates have placed the capital value at \$50,000,000 and the annual income at \$2,500,000. While it is just possible that there is some very slight exaggeration in this, it is known that from certain sources alone the late Lord Tredegar's income averaged \$5,000 a day. *Washington Post*, Oct. 16.

CLEVELAND'S COUNTY AUDITOR SAYS THINGS

This whole question of rent profiteering depends on our viewpoint of our land system. *Is it right to own land and not use it? Is it right to permit its use for private profit as we allow and encourage other industry and commerce? Is the nature of land ownership different from "things" ownership.* It is as we answer these questions that we are swayed toward one kind of belief or another.

The *laissez faire* crowd believe that they should be allowed to gamble in land, hold it out of use, raise its price according to demand, limit the State's share of the profit, etc., as has been done for several hundred years. On the other hand, social reformers in increasing numbers contend that land is not man-made—it is necessary for human existence—it is a monopoly—failure to use should terminate the title—improvements only are the subject of a permanent and indefeasible title—in short, it is a public utility and should be curbed and limited as any other public utility, be restricted in activity, in profits—in short, regulated.

JOHN A. ZANGERLE, in *Cleveland Plain Dealer*.

EQUALITY OF DISTRIBUTION AND THE SANCTITY OF PROPERTY

The tendency of city conditions is to foster extreme differences in wealth, power and social position and to intensify class antagonism by what might be called the "colonization" of the rich and well-to-do. While the land-owners are generally a minority of the voters and in many cases a small minority, they constitute a powerful class, between whom and their tenants a spirit of distrust and discord is likely to develop only second in intensity to the spirit of antagonism between public service corporations and their patrons. The land owners, who like to style themselves the "taxpayers," are all of the time in mortal fear that the majority of the electors, who own no land and pay no taxes directly into the city treasury, will, through their political power, run the government into all sorts of extravagance, or even upset the established order as a result of the growth of the spirit of radicalism. It cannot be denied that if the sanctity of property is to be regarded as the pailadium of American institutions, everybody should have some of it, as otherwise the existing conflict between property rights, so-called, and personal rights, will become more and more bitter and fundamental.—DELOS F. WILCOX, in *Minnesota Municipalities* for Oct. 1919.

EFFORTS TO MAKE REAL ESTATE BEAR COMMUNITY'S BURDEN

Now there are some great problems that are coming before the American people. Three years of war, scarcity of material, and prohibited building mean that the housing problem in all communities in the United States is a serious one. Public improvements halted by the war must be given attention, great questions of general public improvements like interior waterways, good roads, and reclamation projects, will claim attention all over the country. The financing of these projects must be given attention. Those who look beyond the immediate present can see an effort, constantly growing stronger, to throw the total burden of taxation in the communities upon real estate. This does not affect the real estate man alone. It affects every artisan, every manufacturer, every merchant, every single element in community life. It is but one problem of many that are coming before all of us for solution.

The American Contractor.

HOW ABOUT SINGLE TAX?

It is to be regretted that the Single Tax Party has not found it possible to conduct a more extensive campaign than it has during the present pre-election period.

The Single Tax Party deserves special attention today because it is the only party in New Jersey that has put forth a platform attempting to offer any concrete or tangible explanation or solution of the economic difficulties in which everything seems to be involved.

Both the Democratic and Republican parties have fallen from their high estates as means to public service. They have long since given up discussing and dealing with the fundamental and all-pervading problems which seem to hedge our social and economic existence about as with an impenetrable wall.

These two old parties have degenerated into two parallel channels—both pitifully safe and well-charted—through which the faithful party supporter may sail into public office if the wind happens to be favorable.

Candidates of these parties, proceeding mechanically along these routes, have fallen into the habit of uttering exaggerated prayers, warnings and pledges designed to propitiate the gods who make the favorable and the unfavorable winds blow—none other than the voters themselves.

While this worn-out farce has been going on, some who have perceived the folly and shame of it all, are making persistent and repeated voyages into new and only partly charted seas and have returned as persistently to tell of a new world of economic soundness and stability which can be taken possession of without sacrificing many of the sound habits and customs to which we cling—that is, without the arbitrary social revolution essential to the attainment of Socialism and of which the world is even now receiving too bitter a taste.

Columbus never received much credit when he insisted that the world was round, and that the other side of it could

be reached as well by sailing westward as by the old beaten courses. Isn't it possible that the Single Taxers are laboring under exactly similar disadvantages when they advance their ideas?

Single Tax may never be inaugurated if we wait until it is strong enough to elect its candidates in all branches of government. Still, it is most certainly gaining strength slowly, yet steadily.

The shortest cut to Single Tax in any event is to vote for it, and even if the aggregate vote is too small to elect, it may be large enough to bring the old line parties back to their senses and cause them to incorporate some of the most self-evident Single Tax reforms into their party programmes.

The Saturday Review, Bogota, N. J.

MARK M. DINTENFASS POKES FUN AT A NEW JERSEY EDITOR

The editorial in your issue of October 3rd in answer to my letter on the Single Tax may have been a puzzler to your readers, but was clear enough to me. You said, "As we see it the Single Tax would inure solely to the benefit of the wealthy." Of course. Quite so. I see you've hit it. That's the reason the wealthy classes are deserting the two old parties and are rushing headlong to join the Single Tax Party. We always said they would when they had the chance. Incidentally, have you heard that Wall street had raised a campaign fund of seventy millions to finance the Single Tax Party's 1919 campaign? Do you know that I am one of the insiders in the great Hittam Syndicate of Landlords to raise rents by means of the Single Tax? What's the good in bothering and being bothered with a horde of other taxes that make us irritable and unpleasant to our family when we just consider them, let alone pay them, and which hamper progress and production and keep up the high cost of living?

Then follows the greatest puzzler of all. How are we going to raise enough revenue to equal the vast amounts now raised by the various forms of taxation? But why should that puzzle anybody? We've only got to try it. The proof of the pudding is in the eating of it. As it stands, the annual rental of the bare land in New York City is estimated at one-half billion dollars, while the cost of government is now about one-quarter billion dollars.

Friends of the Single Tax, including such families as the Astors, Vanderbilts, Schermerhorns, the Rockefellers, such bankers as the Morgans and Drexels, have given me their word that they are entirely satisfied that their present incomes derivable from land values, when diverted from their own pockets into the public treasuries, in lieu of all other taxes, will be entirely sufficient for the maintenance of the Government when economically administered, and that personally they are ready to join with our party in so advantageous an arrangement.

All I want to say to my friends in Edgewater is that they will be in good company when they desert the old parties which have made a failure in administering to the deserving poor and join whole-heartedly in a political movement fos-

tered by the respectable elements of society and the well-to-do of the land.

You don't know these facts? I thought you did from your avowal that "as we see it the Single Tax would inure solely to the benefit of the wealthy," wherefore the wealthy were supporting it. If you say now you didn't mean just that, your readers have a guess coming as to just what you did mean.

Another puzzler follows. You thoughtfully say that "the man or woman who occupies a single lot would pay a greater tax than the person who held no land but who was possessed of millions of securities." Here you are again. Everything to favor the rich under the Single Tax. Millions of securities to be held free of tax. No income tax, no personal property tax, no inheritance tax, no automobile tax, no luxury taxes. Is it any wonder, as I said before, that the rich are flocking to our banner? It's a perfect picnic. It will soon become so fashionable under the sanction of "society" to be known as a Single Taxer that Single Tax teas, Single Tax garden parties, Single Tax balls will be "the thing" at Newport and Lenox, and every "bud" of a debutante will "come out" in a gown de luxe a la Henry George. Your readers are a bit puzzled, I'm sure, for your logic is seen "as through a glass darkly," as you wittily said.

Again to present another concatenation which puzzles you. "Just figure out, if you have the leisure and the perseverance, what the tax upon your 25x100 lot, if you were unfortunate enough to have one, would amount to." Do you mean my lot on Dempsey avenue, upper end, or my lot on Wall street, two doors from Broad? In the first case my Single Tax would be fifty dollars a year, in the second it would be \$25,000 a year. Well, suppose it were? What's unfair about that?

MARK M. DINTENFASS, in Edgewater (N.J.) *Borough News*.

BOOK NOTICES

THE TRANSPORTATION PROBLEM

This little pamphlet (*The Transportation Muddle and the Way Out*, by R. J. Deachman, price 25 cents, Calgary, Alta, Canada) is an argument in defence of the proposal that the cost of the tracks and roadbeds of street railways should be charged against the land values of the community—in other words, that the steel railway tracks should be placed upon the same basis as the highway. Those who ride in the street cars should pay only for the cars, the power and the operating expenses—nothing more.

That the tracks and roadbed of a street railway should be paid for by a direct tax on all the land values of the city, Mr. Deachman argues, rests upon this contention: That if the city builds a road free for the man who rides in his auto it should do the same for the man who rides in the street car. Both should pay for their cars and the power and help employed to operate them—fairness can ask no more.

Mr. Deachman enforces his argument by illustrations drawn from his own city of Calgary. He knows how land values jumped following the construction of the street railways there in 1911. There was immediately provided a fund three times in excess of the actual cost of the street railway construction.

"We must find a new way of financing such utilities," says Mr. Deachman, "and the basis of that concept lies in the application of the system employed in connection with our roads and sidewalks."

He would apply the same system to steam railways. "If the contention that the track costs should be charged against the land is right—morally and economically—then it is wrong to charge it against the freight carried."

Mr. Deachman makes a strong, business-like plea for his proposal.
J. D. M.

FROM THE PRESS OF JOHN BAGOT*

This little volume disarms criticism because of its entire unpretentiousness. Some of the verses are graceful but show inexperience. We like best that portion of the book containing "The Songs of Freedom." Here the touch is surer. There is a poem to the late Joseph Fels. There is an acrostic in verse to Henry George, and the following lilt to the tune of "Coming Through the Rye," ought to be popular:

"When a body knows a body
Stops the land supply,
Though the people sorely need it,
Tax him out, say I.

REFRAIN:

Men and women, wait no longer,
Justice to apply,
But tell the landlords they are goin'
Goin' bye and bye."

*Songs of Freedom and Miscellaneous Poems, by Annie M. Torkington, clo, 105 pp. Price, 2s. 9d. John Bagot, Middletown, Eng.

CORRESPONDENCE

THE DISAPPEARANCE OF SINGLE TAX CLUBS

EDITOR SINGLE TAX REVIEW:

Mr. G. J. Foyer has forgotten some of the history of the Chicago Single Tax Club at the time of the split on account of political action. He states that "there came into our halls a new and large following of new faces that never would have entered the hall had we continued in the old method."

This is so much at variance with the facts that you owe it to the readers of our valuable REVIEW to correct Mr. Foyer's statement.

The Chicago Single Tax Club from a small beginning grew till it filled Handel Hall, which seats 700 persons, until it split on account of political action. After the split the Club was compelled to resort to a smaller hall, and the attendance kept dwindling until the office room of the Club was adequate to accommodate the small attendance.

Before the Club went into politics it was a flourishing institution, taking in new members at every meeting. Ever since the Club has been almost at a standstill. Any member conversant with the facts of that unlucky split will bear out this statement.

Facts are facts; we cannot dodge them. It is a fact that politics killed the one-time splendid, influential and growing Chicago Single Tax Club.

Chicago, Ill.

J. WEILER.

REPLY

We leave Mr. Foyer to attend to this since there seems to be a question of fact involved. But we are a little curious to know what cause Mr. Weiler would assign for the disappearance of several thousand other Single Tax clubs in as many cities.

FROM A TORONTO FRIEND

EDITOR SINGLE TAX REVIEW:

Your recent take-off on Walt Mason in presenting a view of the Single Tax was indeed excellent in every way, and should be preserved in permanent form for ready use among the uneducated of our fellows.
Toronto.

GEORGE J. BRYAN.

NOT YET PERSUADED

EDITOR SINGLE TAX REVIEW:

As yet I am not fully persuaded as to the wisdom of a Single Tax political party, but am obliged to keep in touch with the movement out of positive interest. I am inclined to believe that the Single Tax

is a *one big idea* movement much after that of the abolition of slavery and prohibition of the liquor traffic, and for that reason can hardly function successfully as a political party, as the movements mentioned did not. A strong national organization for propaganda, however, is needed and it may be possible that your party in New York may prove the right thing.

Indianapolis, Ind.

JOHN F. WHITE.

BACK TO FIRST PRINCIPLES

EDITOR SINGLE TAX REVIEW:

Chicago has been visited by a regular crime wave. Thirty-six murders and hold-ups in one month. For some months the *Chicago American* has been publishing editorials hammering away at the police and especially the pool-rooms in outlying districts, which seem to serve as recruiting stations for criminals. Why scratch only the surface and not ask what is the underlying cause of this frightful carnival of crime? Conditions may undoubtedly be temporarily improved by removing objectionable pool-rooms, strengthening the arm of police with change of personnel or policy, but at best, they will prove only palliatives. The disease is sure to break out anew. We ourselves are in a large measure to blame. A crime wave is the natural result of war. We preach a lesson of disregard for human life when we give the lad, kind to dumb animals, a piece of cold steel and teach him to thrust it into the heart of a fellow human being, an innocent lad like himself obeying his country's call. It brutalizes not alone the doer, but all who read, hear and glory in it.

If those in high station are permitted to stretch the Constitution do we not teach disrespect for law? If troops can be sent to Russia without a declaration of war, their liberty and life taken, we are sowing the very seed which produces transgression of law in others. The education of a child should begin twenty years before it is born. What sort of children will the next generation bring forth? What is needed is a revival of the gospel of Americanism. The Declaration of Independence may be termed the spirit of Americanism. It embodies a "working" philosophy that still challenges successful attack and is superior to all the phrases, makeshifts and economics of a later day.

Milwaukee, Wis.

HERMAN REEL.

ON THE PASSING OF JAMES W. BUCKLIN

EDITOR SINGLE TAX REVIEW:

The passing of James W. Bucklin, of Grand Junction, Colo., marks the passing of a period in the Single Tax movement which ended a few years prior to his death, but of which he was a central figure and one of its most sincere representatives.

Thirty years ago James W. Bucklin was a militant radical, one of the very few lawyers in the United States who had the temerity to openly espouse the Single Tax in all its fulness.

The western half of Colorado was undeveloped and far removed from the center of thought and activity in the United States. He was obliged to convert his own constituency. This was not hard, for land speculation had not started yet and the pioneer was a free man who had not felt the blighting influence of thousand dollar land. It was then that Bucklin started the first Single Tax party, and it was this that landed him in the General Assembly and subsequently gave him the prestige that made it possible to do the work he did.

But soon land values began to take a jump on the Western Slope, and men took less and less interest in the Single Tax and more and more interest in booming the country, for they discovered that they could raise a superior crop. A land boom ensued unequalled anywhere in the United States. Land went to five thousand dollars per acre and back again to nothing. Bucklin was conservative; he came back from New Zealand and told how local option was working and how discouraged the Single Taxers were. But he added, "the local option men have the thin edge of the wedge in and will drive it home in time." But Single Taxers felt helpless, as it would postpone the full Single Tax; in fact he stated Single Tax was discussed more in the United States than it was anywhere in Australasia. He thought, however that if we could get local option we could evolve the Single Tax and prevent what would otherwise be inevitable, a revolution in the United States.

And so he induced the most radical legislature Colorado ever had to submit a local option amendment. This amendment permitted counties to exempt or refuse to exempt improvements from taxation every four years. But no part of franchise values should be so exempted. This bill was about as far from a Single Tax bill as one could imagine; whether or not it would lead to Single Tax is anybody's guess. But it was fought by the interests as a Single Tax bill, because Single Taxers were back of it. It was this that frightened the landlords, not the bill. This was in 1892. Everyone now agrees that the present Oregon bill would have received just as many votes in Colorado at that time as the Bucklin bill. The campaign had the effect of awakening privilege. The lion was aroused. He saw clearly how all privilege could be wiped out while he was sleeping. The local option method prevailed in Colorado as long as Bucklin lived and the Fels Fund Commission backed it up. It finally culminated in the Pueblo fiasco, and thus ended the first chapter of Single Tax "practical politics" in the United States.

The REVIEW is right in saying that had Bucklin maintained his health and punch, he would be in the forefront of the new era in the Single Tax movement. But that is the past; let us profit by what has occurred, and in the light of the world's transformation be equal to the new task. While the Bucklin bill was radical in its day, the Single Tax bill of Oregon is the first full measure ever presented to voters anywhere on earth, yet it is tame legislation considered by many thousands of voters in Oregon, and if interest is to be aroused again in the Single Tax movement in Colorado it must come from the success of the Coast.

Portland, Ore.

J. R. HERMANN.

NEWS, NOTES AND PERSONALS

A THOUGHTFUL article from Alexander Pernod on strikes appears in the *Daily Calumet* of Chicago.

THE Single Tax Conference at Fairhope announced for November 7th has been postponed to January 1st.

JAMES A. ROBINSON started on his organizing tour through the Western States on December 9th.

MR. HARRY H. WILLOCK, of Pittsburgh, has distributed within the last 60 days, 80,000 copies of his pamphlet, "Unused Democracy," all in answer to requests.

EX-PARK COMMISSIONER RAYMOND V. INGERSOLL has accepted the position of Secretary of the City Club. Mr. Ingersoll has always been friendly to the Single Tax movement.

WAYNE D. HEYDECKER, son of the late Edwin L. Heydecker, long an active Single Taxer and member of the New York Tax Department under Lawson Purdy, is one of the associate editors of that important magazine, *The American City*.

In *The Mining and Scientific Press*, of San Francisco, R. B. Brinsmade has a contribution of much value on "Gold, Prices and War Debts," in which various aspects of this question are discussed with Brinsmade's customary clarity.

THE eldest son of the late James W. Bucklin, is a senior at Stamford University, and as a close companion of his distinguished father is intensely interested in the Single Tax movement. We shall doubtless hear from him later.

ADOLPH DAMASCHEK, long editor of *Bodenreform* the organ of the German land reformers, has announced his candidacy for President of the new German Republic. The *New York Times* with its usual accuracy when dealing with matters of this sort, speaks of him as "a national Socialist," which he is not.

COUNTESS Tolstoi, widow of Count Leo Tolstoi, died at Yasnia Poliana, on Nov. 4. She was married to Count Tolstoi in 1862.

We failed to chronicle in our last issue the death of H. W. McFarlane, of Los Angeles. Details are lacking. Several years ago Mr. McFarlane went to Southern California in the interest of his wife's health. For many years he had been a devoted Single Taxer and a correspondent of the REVIEW.

AN admirable eight-page leaflet is that issued by Emil O. Jorgensen for the Chicago Single Tax Club. It consists of extracts from noted men endorsing the Single Tax and among these are Theodore Roosevelt, Frank P. Walsh, Charles Francis Adams, William Lloyd Garrison, Dr. Sun Yat Sen, and many others.

THE *Daily News*, of Grand Junction, Colo., contains a column interview with F. H. Monroe, President of the Henry George Lecture Bureau, in which he predicts that the Single Tax will be tried inside of ten years. He states that the Governors of at least six States are in sympathy with the fiscal policy of the Single Tax.

At the recent consecration of Rev. Father Barry as Coadjutor Archbishop of Hobart, Australia, Bishop Hayden said that in his district the land was locked up by squatters, land syndicates and sharks, and in the interests of Australia and the Catholic Church, he respectfully submitted the question to the Archbishop and Bishops for their consideration.

THE death of Ella Wheeler Wilcox who died at her home at Short Beach, Conn., on Oct. 30, marks the passing of a useful life. She was born in 1855. Though all her poetry was not of the highest order a few of her verses were of exceptional merit.

"Laugh and the world laughs with you,
Weep and you weep alone."

will continue to be quoted when much of her verse is forgotten, along with the 31 volumes with which she is credited. Mrs. Wilcox was a Single Taxer.

A DINNER was given to Mr. and Mrs. Johannes L. Bjorner, well known Single Taxers of Copenhagen, Denmark, at the Cafe Boulevard, this city, on Saturday, Nov. 1st, by the Manhattan Single Tax Club. Mr. James R. Brown, President of the Club, told of the progress in Canada. Mr. and Mrs. Bjorner spoke of the advance of the movement in Denmark. Mrs. Bjorner, who has an excellent command of English, explained that Denmark was a highly co-operative nation, which had succeeded in eliminating expensive methods of distribution through the elimination of the middlemen. But social conditions had not improved. It was found that there had been a great increase in land values and that the gain from many co-operative experiments had been swallowed up in increased rent of land.

Mr. and Mrs. Alfred Bishop Mason, who have returned from a three months tour of China and Japan, were present.

MR. AND MRS. LOUIS P. JACOBS, of London, on a brief visit to this country, were entertained at a little dinner given in their honor at the City Club, New York. There were present Messrs. Robert Balmer, John J. Murphy, Oscar Geiger, M. W. Norwalk, August Weymann, Benjamin Doblin, and Joseph Dana Miller. A brother of Mr. Jacobs also was present. The guests of the evening told of the progress of the movement abroad and talked of the men and women who are making Single Tax history in Great Britain. They were much interested in the remarkable progress of the cause in South America, which formed the chief topic of conversation. Mr. and Mrs. Jacobs sailed for England on Nov. 29th, with the good wishes of those who had the opportunity to meet our adorable friends,

We are called upon to mourn the loss of another veteran Single Taxer who has taken a very prominent part in the movement in Colorado. This gentleman, Dr. Lorenzo C. Law, is well known to many Single Taxers throughout the United States, who have ever visited that state. He was active in the Bucklin campaign and in the two Denver campaigns. He was an indefatigable letter writer and the files of the Denver newspapers give eloquent testimony to his efforts in behalf of the Single Tax cause. He was a genial, kindly spirit, and his good nature and whole-hearted enthusiasm did not repel but attracted opponents, and he was continually arguing and debating the subject. Colorado Single Taxers who knew him intimately are grief stricken because they realize that choice spirits are rarely found in whom the elements of enthusiasm and good nature are so evenly balanced. Many reformers become soured with advancing age. Not so with Dr. Law. He was full of the optimism and courage of youth up to the time of his death. His death occurred on the train as he was hastening to a lower altitude. He died September 20 and was buried on September 24. In accordance with his wish that none but Single Taxers should take part in his funeral ceremonies, the officiating clergyman, Rev. Charles Marshall of St. Barnabas Episcopal Church, a friend of Father J. O. Q. Huntington read the Episcopal burial service, and the following Single Taxers acted as pall bearers—Dr. Southard, Jas. T. Smith, Peter Gorman, John B. McGauran, John P. S. Voght and John B. Spuhr.

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 Oct. 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 24th day of September, 1919,

J. FREDERICK CRYER.

Notary Public, Westchester County, N. Y.

Certificate filed in New York County, No. 3. (My commission expires March 30, 1921.)