

SEPTEMBER — OCTOBER, 1919

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

Land Legislation and Advances in Denmark

By Jorge Pedersen and Abel Brink

Land Ownership

By Prof. Harry Gunnison Brown

Labor's Burden and How to Remove It

**Californians Unite on New Constitutional
Amendment**

Single Tax Party News

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What "The Single Tax Review" Stands For

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

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

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

SINGLE TAX REVIEW

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PUBLISHER'S NOTES

THE Cleveland Public Library is in need of March–April 1918 issue of the REVIEW to complete its files.

WE are indebted to Prof. Lewis H. Clark, of Sodus, N. Y., for the splendid phrase, "The Great Restoration," as the name for the Single Tax movement.

WE want news and newspaper clippings from every State. Will our readers please note?

WILL our readers kindly send the names of any to whom the SINGLE TAX YEAR BOOK might be sent on approval?

Help the REVIEW by renewing your subscription promptly.

The Single Tax Review

VOL. XIX

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No. 5

Current Comment

IT does not occur to the average man that we have heard rather too much of the high cost of living. High prices, at least as they affect current operations, if wages and salaries rise commensurately, are matters of small importance. The matter is a serious one, however, for those who have money in savings banks or who subsist on fixed incomes.

But the evils of the high cost of living are accentuated by the conditions which affect labor at all times. Wages do not rise naturally, as they would under normal conditions. They can only be forced up by methods of compulsion, since the natural force is lacking. This artificial compulsion, forcing up wages, tends again to force up prices, and we are thus within the toils of a vicious circle.

THE high cost of living due to currency inflation and a bad system of finance is with us. So, too, are all the elements of economic maladjustment that were with us before the era of high prices. Were the economic forces allowed to work without interruption or obstacle high prices would not mean high cost of living. There would be an economic readjustment in a general equalization and with small inconvenience.

But with the opening up of all natural resources by the Single Tax, with wages no longer forced downward by the unfair competition in the labor market through the denial to labor of free access to these opportunities, the tendency of prices would be constantly downward, and wages—measured in the only way we need measure them, in actual product—as constantly upward. Production would be enormously increased by the removal of taxation now resting as a dead weight upon industry.

THE Single Tax is the sovereign remedy for the high cost of living. It is not a temporary palliative—it does not call for increased machinery of government. The true way to restore the equilibrium between wages and prices, and to do it permanently, is to cease the flow of unearned wealth to those who exact tribute for the use of land, or who hold vast tracts of it out of use for the speculative value that they some day hope to reap; cease the penalizing of industry, and establish the natural order in which the separate factors in production, Land, Labor and Capital, may work without interruption and without obstacle.

The remedy is absurdly simple. It is so simple that we miss it in our desire to correct each manifestation of an apparently complex economic disorder. After the superficial manner of the Socialists we begin to apply to these disorders the various devices of control and regulation. The purblind statesmen at Washington see no other remedy. Wilson himself, in recommendations that contradict his

very vague preachments, which by implication seem to point to the true solution, indicates a programme of regulation and control which leaves the real source of monopoly untouched. Nowhere in all the confusion of tongues among the extraordinary conglomerate of opinions supposed to be represented at Washington, is there a voice raised for even a moderate application of those principles preached in this country for forty years by the disciples of Henry George, some of whom, an unusual number in fact, are in positions of power and influence at the national capital.

THAT splendid organ, *Land and Liberty*, is not pleased with Mr. Asquith. It quotes the following brave words: "I have said over and over again, and I used to think that I had the universal assent of Liberals in all sections and complexions, that the question of the terms upon which land is to be acquired for the benefit of the community lies at the root of all social reform." At Edinburgh he said: "All Scottish Liberals will be agreed that the time is over when land rated for local purposes at one value can only be purchased at another and higher value when required for public purposes." A month later Mr. Asquith told a London audience that the land acquired for public purposes "must be on the same scale of valuation at which it is assessed for public burdens." *Land and Liberty* points out that in Edinburgh the basis of purchase was the assessment for local rating, at London Public burdens, which in the main comprise local rates, Income Tax and Death Duties. The editor asks if the scale of valuation for purchase is to be determined by this combination, or by the local assessment?

Mr. Asquith evidently believes that the land question is "a local issue," as General Hancock said of the tariff. *Land and Liberty* asks with justifiable indignation: "Why cannot this master of English say without equivocation what he means. What does it matter for the purpose what Scottish Liberals are agreed upon, or what London Liberals think on the subject? We know very well what some of them think of this pussyfooting on the part of their nominal leader. . . . Meanwhile the words written across the portals of the Liberal Party might very well be: Abandon hope all ye who enter in with any idea that Liberalism means Taxation of Land Values." A certain tenderness for Single Taxers who hold office in the Democratic Party in this country, or who still support that party, deters us from making similar application of the legend which Dante placed over the portals of the place not mentionable to polite ears. We do not quite despair that some Single Taxer of political prominence may yet be able to read the same inscription over the portals of the Democratic Party. But will he have the courage of John Paul to read it aloud?

FROM a volume entitled "Reconstructing America," published by the Page Company, of Boston, we cull a few opinions of prominent men in public life regarding plans of social and industrial reconstruction. We have been greatly impressed with what might be termed the lingual facility of many of these statements. First, we have President Wilson, one of the greatest living masters of what may be called, to coin a collocation, the "rhetorical resound." We quote:

"Ever since the history of liberty began men have talked about their rights, and it has taken several hundred years to perceive that the principal condition of right is duty, and that unless a man performs his full duty he is entitled to no right. It is a fine correlation of the influence of that duty that right is the equipoise and balance of society."

Not bad, though a little trite. Josephus Daniels, always an optimist, has this to say:

"The world after peace will not go back to conditions such as existed before our entrance into the mighty struggle. The people will take on new dignity. What labor earns will find its way into the pocket of labor. Statesmen of vision will create new opportunities for American commerce and guaranty to labor the bread it has earned. Political shibboleths that men heeded in 1916 are as dead as the mummies of Egypt, and public men who try to galvanize them into life will be interred in the catacombs that overlook the Salt River."

This is all very delightful, and no doubt Mr. Daniels can tell us how it will come to pass. Another member of the Cabinet, Hon. David L. Houston, Secretary of Agriculture, says:

"It is particularly vital that the process of acquiring ownership of farms be encouraged and hastened. This is now in process. Tenancy has its dark side, but it has also its bright side. In no inconsiderable measure it is a step toward ownership. It is a stage through which many of our owners have passed and are passing."

This is easily the gem of the collection. That tenancy is a "stage" on the way to ownership ought to set at rest any prevalent discontent with the growth of farm tenancy. And if the process of acquiring ownership of farms is now in progress and is aided and encouraged by anything that the government has done, we have not heard of it. The only thing that will permanently add to the growth of farm ownership is a policy that will destroy speculation in land and relieve the farmer of the burdens of taxation that he is compelled to bear. Has this administration shown the slightest tendency to adopt such measures? In all the need for extraordinary revenue that has arisen has any one in this cabinet of rhetoricians and optimists suggested a Federal Land Tax? Three of them are said to be Single Taxers, and President Wilson is suspected of many benevolent intentions. Yet while they have talked and talked and talked, Australia, under a protectionist premier, has led the way with a Federal Land Tax.

AT the bottom of everything lies the one primal instinct of home. Since the beginning of time the affairs of the world have been guided by this one primal instinct. Back

of every war was this one element." "Give your home instinct a chance." So reads a real estate advertisement in the *Cleveland Plaindealer*. Sounds nice, doesn't it? "Give the home instinct a chance." Indeed, that is a portentous text. Are we willing to introduce such changes in our land and tax systems as will enable every man to gratify this instinct? For it is indeed all that the *Plaindealer* says it is. The difficulty of gratifying it is responsible for most of the misery, poverty and social revolutions in the world. It is indeed of all instincts the most beneficent, and the obstacles that lie in the way of its gratification are of all things the most fraught with danger to civilization and mankind.

THE *Washington Herald*, under the grewsome title, "How Shall We Kill Little Babies," asks, "Is it worse to kill little babies with an axe than with a tenement house?" It thinks that part of the suffering is probably unavoidable and that another part is due to selfishness and greed of landlords and house owners. In both of these suppositions the *Herald* is in error. The suffering is easily avoidable and is not due to the selfishness of landlords, but to the blundering incapacity of our lawmakers to whom the remedy has been pointed out these many years.

Crowding many people on a little land has been made profitable by the laws that permit speculation in land to go on unchecked; and building operations are further hampered by high taxes that weigh heavily upon home builders. As long as land is rendered artificially scarce and homes are made artificially dear, we have two causes constantly and efficiently at work to crowd the poor into narrow quarters and unwholesome and insufficient accommodations. To rail against the selfishness of landlords, who are no more selfish than other people, will get us nowhere.

That the *Herald* recognizes this is shown in an editorial in another issue, under the significant title, "Their Land and Your Living." It says, speaking of "cut over" land, land from which the marketable timber has been removed, and which is now covered with brush and stump:

"Wherever the timber cutter has hewed his way there is the idle cut-over land, the land hog waiting for unearned land profit, and in the wake of all there is less food and high cost of living for the eaters of food."

The Big Problem

JUST think of men who were in the Argonne, who retain mental pictures of the heaps of their dead comrades, coming home to be drugged, to see themselves unable to get a home for themselves. You know what that realization breeds—it breeds a spirit we don't want to see in this country. If, on the other hand, you take care of them, you will be breeding patriotism. If you don't, you will bring out a terrible discontent. They have done their work well; we should do ours. There may be tightness in the money market, big contracts may be tied up; but the big problem of 4,000,000 men coming back to civil pursuits must be met."

(MAJOR-GENERAL LEONARD WOOD, New York,

Epistolary Fooling

THE Farmers' National Council, of Washington, of which Geo. P. Hampton is managing director, has sent out a statement regarding the bills now pending in Congress which will alienate valuable public lands. This statement quotes President Wilson's words from one of his speeches to the effect, "We are fighting to secure for all peoples equal participation upon fair terms in the economic opportunities of the world."

With all due respect to Mr. Wilson, this is another of those many phrases of the President which may mean a great deal when translated into action. Unfortunately, as is the case so often in Mr. Wilson's high-sounding utterances, no policy is hinted at nor has since been indicated, that would secure the "equal participation" and the "fair terms" on which such participation can be secured.

This statement issued by the Farmers' National Council reserves especially severe condemnation for the Esch Water Power Bill which has passed the House, and which alienates the country's natural resources in water power for a term of fifty years with right of renewal. On these bills there will be no public hearing, according to the Chairman of the Senate and House Committee on Public Lands.

Of course, all this is serious enough to merit public attention. In the days of Theodore Roosevelt it is not possible to believe that such action would have passed unnoticed, or would have failed to arouse his severe condemnation. In an administration composed of former radicals, and a sprinkling of Single Taxers, this plunder of the people arouses hardly a ripple of attention.

The statement issued by the Farmers' National Council asks its readers to write their United States Senators and Congressmen urging the defeat of these measures. This recommendation is pathetic in its futility, since it threatens neither the supremacy of the party or parties responsible for such legislation, nor the positions of these faithless public officials. A few votes for independent Single Tax parties in any of the States are worth reams of this epistolary fooling.

Our Doubts are Traitors

WE imagine the following letter to the Editor fairly represents the state of mind of many who, answering to the call of the new movement, now slowly but irresistibly modifying the entire character of Single Tax agitation, yet are troubled with doubts in separating themselves from old associates. The writer of this letter shall be nameless:

"In attending the Convention where there was so much enthusiasm and where so much work was mapped out, one is likely to have some sober thoughts. The amount of work necessary to any political movement is likely to give one serious pause.

It would be interesting to read the thoughts of the delegates as to the wisdom of launching a Single Tax party after the first few enthusiastic hours of the Convention.

I must confess to some conflicting opinions, and have in fact lost some sleep over it. All this is quite natural to one who contemplates a step so fraught with possibilities to the cause which one holds so dear. But decision has been made and doubts set at rest. I have decided that the best way to bring about the Single Tax is to preach it 364 days in the year and vote for it on the 365th day."

Our friend will have no cause to regret his decision. Ours is a great economic philosophy which needs a party to carry it out, to its smallest administrative detail, to its last judicial interpretation. This we have all along failed to see. In no other way can it become the life blood and thought of the people. In no other way can the principle, if not wholly triumphant in our generation, be preserved for posterity. Every other principle in American politics under our form of government grew that way. We do not mean that Single Tax party organization may not dissolve should another party take its place in espousing the same principle. But in that case the new party will be the Single Tax Party, the economic freedom party, imbued with the same principle that holds in solution nearly all the questions with which government deals.

Significant Signs Abroad

THE movement among Single Taxers in the United States which seeks to free our principles finally from "entangling alliances" with the dominant political parties, alliances mainly responsible for their emasculation, for the timid, hesitating and academic nature of nearly all our educational teachings for the last twenty years, is now spreading to other countries. This new manifestation is to be noted in England, where Colonel Wedgewood, M.P., leaves the Liberals and joins the Labor Party. Asquith is reported to have said: "I am told that in despair at the immediate prospect some of our young men are joining the Labor Party."

The situation confronting the followers of Henry George in Great Britain is much the same as confronts us here. The Liberal Party there and the Democratic Party here, face to face with growing poverty and discontent, and events that betoken a national crisis, stand palsied and helpless. Not a single voice in the government circles of either country is raised in advocacy of the only method by which the condition of labor may be permanently ameliorated. Not a single Liberal leader in England, nor any man high in the circles of the Democratic Party in this country, is ready with a remedy for existing conditions. Both parties are seemingly content with measures of regulation and control, measures which look not forward toward freedom but backward toward restriction.

The warning to the Liberals contained in Asquith's frank avowal that young men are leaving the party might be echoed by the leaders of the Democratic Party in this country did they possess the brains or candor of the former leader of the Liberals. Young men are impatient with the elaborate futilities of government fathered by the Demo-

cratic Party—the party of Jefferson, who declared that “that government is best which governs least.” In that party, occupying positions of prominence, are former radical leaders, progressives of many shades, and many former disciples of Henry George and Tom L. Johnson. Their early convictions are carefully laid away in camphor to be taken out when they emerge once more from their innocuous official positions to wave once again the radical standard with the old brave huzzas. In the days before they were christened with the baptism of official silence they were “terrible as an army with banners.” Their cup of sympathy, too, with the poor and the oppressed was full to overflowing. It was apparently drained to the dregs in the years preceding official emolument.

The young men, ah, the young men! Is it any wonder they are leaving the Liberal Party in England and the Democratic Party in this country? They are flocking now, in small numbers as yet, it is true, to the National Single Tax party movement. The purely educational movement of the past, because it leaves actual legislation to the accidents of the remoter future, did not enlist their enthusiasm. And the Single Tax movement is now bright with promise.

From Australia comes a notable voice of dissent from the policy hitherto pursued in that country. We ask our readers to note its significance. We feel almost like claiming credit for it did we not know that it is only indicative of the revolt now wide-spread against the methods of teaching that have hitherto prevailed. It is from an editorial from Ald. J. R. Firth in the Sydney, Australia, *Standard*. We append the significant portion of this editorial, merely pausing to call the attention of those of our readers who have doubted the wisdom of our attitude and that of the Single Tax Party on the tariff to the fact that it has found strong endorsement at the hands of one of the foremost leaders of the Australian movement. No longer as a mere fiscal issue looms on the political horizon the coming of the Great Restoration:

“Let us drop all the talk about Free Trade or Protection or Socialism or even proportional representation.

“Just talk one thing.

“Land values made by the people must be appropriated by the people, and the land thus opened up for our returned soldiers and for the immigrants we stand in dire need of.

“At present, over £1000 a year is raised to keep the Henry George flag flying. Surely we can raise £2000 to £3000 a year to not only keep it flying, but plant it further forward until all of God’s children can participate in His heritage.

“I anticipate strong opposition from Single Taxers to my proposal to cut out the fiscal issue. My argument is that Henry George’s gospel proclaims that the value of the land belongs to the people who created it. Let us take the whole of this value as an act of justice—justice to the present land holders and to the landless masses.

“Having done this, we can then discuss which taxes we will abolish, same as the Prohibitionists, while advocating the abolition of liquor bars, etc., make no mention of what taxes they would impose to make up for the loss of revenue from liquor duties.

“If we take the whole annual land value we’ll settle the fiscal issue in two ways. Sincere protectionists advocate protection to provide jobs. If land values are confiscated jobs will be automatically provided in such variety and number that support on this ground will soon be ridiculous.

“Again, if we take the whole annual land value, any protected manufacturers who make money out of a tariff for any length of time, will cease to advocate a tariff because by taking the whole annual land value we will absorb any advantage a tariff gives them.”

The Universal and Silent Partner

PLANS for providing 250,000 houses with governmental financial assistance has been begun in Great Britain to meet the housing needs of the people. How strange it all seems! Here are forty million of people; here is land capable of supporting many times the population; here is labor and here, too, is the capital that may be required. What is it that stands in the way of the people making all the houses they need? Why is it that the people stand helpless before the scarcity of homes? Has the government anything that the people haven’t, necessary to building construction? Has it got more nails, lumber, bricks, stone, than the people have? Why, government has none of these things. Then why should it be necessary for government to build homes?

It is the people who have the timber, bricks, stone and nails. But there is one thing that the people haven’t got—and that is the land. Only a small portion of the people have the land. When the people start in to make houses they call in the lumber men and the nail makers and the men who make the bricks. And then they call men to lay the bricks and piece the timbers and drive the nails.

Is that not all? No, not all. For in all these activities there appears a partner, a silent partner, a very still, idle and non-working partner who is necessary to the making of a house. That is, he is necessary in the sense that his consent has first to be obtained before a piece of timber can be cut, a nail driven, or one brick laid upon another. That partner is the landlord; he provides the land, not as others provide the timber and the bricks and the nails by making them, since he never made the land. All other things are provided by the men who produce them by their labor. The landlord provides what he did not produce, but which was part of Great Britain when the Romans landed, and before that in the days of the Druids, and earlier yet when all of Europe was the home of the cave dweller.

It is therefore only a legal fiction. A superstition. An incredibly stupid custom. It is clear that the amount necessary to the building of houses would be greater if divided only among those who really produce the things necessary for the building of houses, who contribute of their labor or capital. The amount is less if some one shares who contributes no labor, yet has the thing essential to the building of homes. And this is the explanation of

why there is a scarcity of homes and why government must step in to aid in the building of homes.

Yet government could solve this problem by dissolving this ill-assorted partnership. The government alone is responsible. The landlord is the creature of government. It issued parchment or paper titles to him, and thus created a partnership that has served to obscure the obvious relation of men who supply service for service, payment for labor received, and all of whom must work for what they get. This system of paper titles has established a relationship which is abnormal, and which is responsible not merely for the scarcity of houses, but for the manifold results which destroy prosperity and sap the strength of nations.

The New York Labor Party

THE American Labor Party of Greater New York, which has made nominations for offices in this election, has put forth a platform favoring Public Ownership of Public Utilities, a Minimum Wage Law, a Standard Working Week of 44 Hours, a System of Social Insurance and Democratic Control of Industry, Commerce and Education. The party favors "a 100 per cent. tax on all incomes over \$100,000, a progressive increase in taxes on profits, unearned increments and incomes, the use of public profits from nationally owned utilities and resources, and the use of revenue derived from a system of taxation that will stimulate rather than retard production."

This is the veriest hodge-podge. No legislator could draw a bill embodying such recommendations. What are the "unearned increments and incomes" that are not included in land values? Though it is conceivable that a legislator might identify some kind of profits, "all" profits are quite beyond the ken of any power but omniscience. What are profits, anyway? The storekeeper who examines his books at the end of the month finds that after paying rent to the landlord, wages to his clerks and interest on capital (his own or borrowed), a certain sum remains for himself. This is his "profit." But it is really his wages. As he has already paid his taxes how much more does the New York Labor Party want from him? Wages being, and very properly so, a term sacred to labor, the makers of this platform would probably be highly shocked to learn that what they are proposing to tax is wages.

It is unfortunate that a party speaking in the name of labor should exhibit such an ignorance of elementary economics. They have made the mistake of following in the footsteps of the Socialists. We find here nearly all the recommendations appearing in former Socialist platforms. Very little is missing save the jargon about "capitalism" and "the Co-operative Commonwealth."

Our readers are asked to note the timid reference to the "use of revenue derived from a system of taxation on land values." The only thing that seems to appeal to these gentlemen is the "use" to which this revenue may be put. Not the faintest indication appears that they have sensed

the economic effects of such taxation in throwing open the opportunities to labor, a provision which would render the rest of their platform amiable but senile delusions.

"The American Contractor" On Our Future Building Policies

ONE of the significant signs of the times is an article on the first page of *The American Contractor*, a paper for contractors and builders, of immense circulation, entitled "What About Our Future Building Policies." It says in the opening paragraph:

"There must be a more progressive building policy in the United States if the nation is to make up the construction deficiency incident to the war within a reasonable length of time."

It continues: "There must be concessions in favor of home building and home owning in the United States. The pressure of circumstances will force these concessions in time if they do not materialize from a sane consideration of their desirability."

"Along what lines should local authorities move in their efforts to stimulate home building? Pittsburgh has answered the question in its system of taxation."

The American Contractor then reproduces an editorial in the *Christian Science Monitor* which cites the testimony of W. N. McNair, of Pittsburgh, in favor of the moderate measures that have been inaugurated in that city by which improvements are somewhat relieved of taxation and land somewhat more heavily taxed.

It then says: "If cities are to have the benefits of such policies in 1920, keen and immediate interest must be taken in them to the end that municipal legislation, where it is necessary, may be had at once, and planning for 1920 can be taken up by private interests with full knowledge of the municipal policy."

The American Contractor is on the right track, and we trust that it will see its way to pursue its advocacy of a more liberal policy for the industries to whose welfare this solid periodical is devoted.

Max Nordau for the Single Tax

THE Zionist Convention is now (Sept. 16th) in conference in Chicago. Mrs. Fels is in attendance. Mr. M. W. Norwalk is also at the conference, and will report for the REVIEW that part of the proceedings of interest to Single Taxers. He writes us that Max Nordau, the distinguished author of "Degeneration," has sent greetings to this, the 22nd U. S. Zionist Convention, in which he

(1) Bemoans the fact that 8,000,000 Jews in Russia, Poland, etc., are so disorganized and deprived of everything through "pogroms," murder and persecution that we cannot expect any concrete work from them in the rehabilitation of Palestine, but thanks God that we have 3,000,000 of Jews in America who will not only take the initiative but help their stricken brethren.

(2) He appreciates and thanks his United States brethren for their work during the war and its calamities, but wishes they would call a world congress of Jews so that there would be real representatives to speak for the nation.

(3) Palestine must be extended to the widest borders in history and must include the Hauran, which is now a wild barren country which the Jews can develop, but it must be previously understood that neither the Turkish crown lands nor the rest of it must ever become individual or corporation property for speculative purposes, and while the exact "shmita" and "Jubilee" of the Mosaic and prophetic laws cannot at present be inaugurated in their integrity, we ought to establish the principles of Rivadavia of Argentina and Henry George of America."

Death of James W. Bucklin

JAMES W. BUCKLIN, one of the pioneers in Single Tax reform, died at Palo Alto, California, on July 14. His body was brought to his old home in Grand Junction, Colorado, for internment. He leaves a widow and two sons, one of whom will complete his course at Stanford University next year.

Mr. Bucklin was born near Big Rock, Ill., on Nov. 13, 1856. His father and mother were both descendants of Revolutionary soldiers. His mother's grandfather was Thomas Winch, who enlisted at the age of 53 in the Revolutionary army and spent a winter with Washington at Valley Forge.

Young Bucklin attended school at Wheaton College for two years and later entered the University of Michigan, where he graduated in 1877 with the degree of L. L. B. Mr. Bucklin served two terms in the House of Representatives of Colorado, being elected in 1880 and later in 1896. In 1895 he was appointed county attorney of Mesa County, Colorado, and held the office of city attorney of Grand Junction a number of terms.

Mr. Bucklin was, without doubt, the greatest, the most persistent and one of the most capable Single Tax leaders in the West. He was an able lawyer, and his profound knowledge of the law was brought to bear on the courts and the legislature of this State in the effort to advance the cause he had at heart. Some of the best safeguards of the people are the laws that he wrote into the statutes of this State, notably the law authorizing Colorado cities to purchase or condemn water, gas and electric works at actual cost of plant. Due to his efforts, more than almost anybody else in the State, Colorado cities have home rule charters. His report as chairman of the Revenue Commission of Colorado in 1901 was widely circulated throughout the country and his magazine articles, lectures on municipal and social problems, the result of deep study in the fundamentals of government entitle him to the undying gratitude of Single Taxers. Some of these contributions to the literature of scientific taxation and government have appeared in the *SINGLE TAX REVIEW*.

His famous fight in 1902 when he undertook to carry an

amendment to the Colorado State Constitution which would permit the Single Tax in Colorado aroused fierce opposition. The story of this campaign is told in the *SINGLE TAX YEAR BOOK*.

Mr. Bucklin presided over the Grand Junction Charter Convention in 1909 and was father of the charter, declared to be "the most democratic municipal charter ever adopted." He was first to propose the "Preferential Ballot" system in America. It was adopted in Grand Junction. Colorado Springs, Pueblo, Denver and Boulder, and many other towns accepted this electoral system. Mr. Bucklin was President of the Mesa County Bar Association for thirty years. His death is a great loss to the movement in the United States.

John B. McGauran delivered the eulogy at Mr. Bucklin's funeral. A long and close friendship had united the two, and none could be more fitted to make a just estimate of his great services to the cause of the Single Tax as well as the minor civic reforms that enlisted his energy and devotion.

The Grand Junction Daily News says this of its distinguished fellow townsman:

A most peculiar thing about the funeral of Mr. Bucklin was that the town in which he is buried was laid out by him; the streets down which the funeral proceeded were planned by this old timer; the church in which the services were held, he planned and chose the site for; he started the agitation for the bridge over which his body was carried and finally, the graveyard in which he is buried is now being conducted under the rules drawn up under his hand.

Mr. Bucklin did not live to see more than the beginnings of that revolution in Single Tax sentiment, policy and methods which he would soon have learned to regard sympathetically. His work is done, and he has left his impress on the history of the movement for the restoration of the right of mankind to the use of the earth.

Ethics of Land Auctions in 1919

UNDER the title "Real Estate is Merchandise," an advertisement in the *New York Times* of Sept. 21st announces the public auction of 471 lots of the Claflin Estate on University Heights, New York City. The terms of the announcement are typical of the contempt of our times for community rights. To the land speculator of today the traffic in public values seems as morally defensible as did the sale of the private liberty of the black man to the slave-dealer of but a few decades ago. Says the advertisement:

"Read this actual photograph of University Heights shown below as you would a book.

Note that present line of building stops short at the Claflin Estate, which, crossing University Ave., blocks northerly growth along that great artery. H. B. Claflin, the Merchant Prince, bought these 471 lots as farm lands in 1866. His family held the property for half a century.

Now, transit has come, practically girdling the property.

Population has followed—is demanding that the Claffin Estate property be broken up for its use.

It will be sold to you in lots at public auction next Tuesday.

Loans for building are to be obtained from some of the city's most prominent lenders on bond and mortgage.

They have confidence in the section and its future. Why shouldn't you?"

Testimony from High Sources

WE have received, through the kindness of Mr. Edward C. Molina, of East Orange, the "Proceedings of the American Institute of Electrical Engineers." The annual convention took place at Lake Placid this Summer. A remarkably thoughtful address was made by the president, C. A. Adams, from which we quote:

"Of all sources of monopoly our present land system is the most unfair, the most dangerous, the most far reaching in its influence. Under it a landowner is paid a premium for holding valuable land idle, for forcing a community to spend its money to build around his land and to take time to travel around or past his land. The site (or unimproved) value of land in this country is about one-half of our national wealth, yet the landowning class as a group taken from the beginning of the settlement of the country, have been made a free gift of that wealth, which is the product of the industry of society as a whole. This is a statement which cannot be controverted."

We have also received a copy of *Science*, a weekly journal devoted to the advancement of science, and the official organ of the American Association for the Advancement of Science. The leading article in this issue is by Prof. Maynard M. Metcalf,* and is entitled "The Scientific Spirit." The entire article is well worth thoughtful consideration, but we desire to draw attention to the following:

"Another, more serious economic error is the permitting of private ownership of land and natural resources. There are two sources of wealth, natural resource and human labor, and the labor is wholly dependent upon the natural resources and cannot live without them. The foundation of life is therefore the earth and its products. The absurdity of our present system is seen in the fact that it allows a super-Rockefeller to own the whole earth, and in consequence to own its inhabitants, involving thus a super-form of slavery. There can be no greater economic blunder than this, for it involves the very foundation of human society. Fortunately, the facts are recognized by some of our keener economists and somewhat hopeful attempts are being made to withdraw from this absurd plan of economic organization and get upon a basis that will recognize that the earth belongs to all men and must be preserved to them and for them. The fact that withdrawal from a false system involves the greatest difficulties is no sufficient reason for giving up the problem."

*Prof. Metcalf is President of the Ohio Academy of Science.

What Prof. Metcalf has to say on taxation is also exceedingly noteworthy, but must be left for another time. It is such expressions as these from the pens of educators of prominence that show how far we have travelled from the conservatism of a generation ago.

Crooked Thinking In Banking Circles

STRAIGHT thinking about the relations between capital and labor is essential to the progress and peace of the whole world." Thus announces the Bankers Trust Company in a quarter page advertisement in the N. Y. *Times* of Sept. 22. With that prelude, it forthwith proceeds to publish with approval some decidedly crooked thinking in economics. It is true the thinking is imported, for it consists of a short article from that confirmed old Tory organ, the *London Times*. It is natural, therefore, that while three factors are put in the foreground as partners in production—Capital, Labor and Brains,—nothing at all is said about that fourth factor, Land, which, while yielding the raw material of industry, absorbs from the product a large tribute. John D. Rockefeller, Jr. did some straight thinking when he added a fourth partner to the list of three named by the Bankers Trust Company. By suppressing the name of that fourth partner, the Bankers Trust Company only aids crooked thinking and does the country but poor service. Why are things thusly in high banking circles?

A Letter that Some Day Will be Historic

Mr. E. Yancey Cohen, Treasurer of the National Single Tax Party, has received the following letter:

"At sea,

August 25, 1919

Dear Mr. Cohen:

Please find enclosed check as my contribution to the Single Tax Party.

Very truly yours,

W. C. GORGAS,

Major General, U. S. Army
(Retired)"

Others who have sent in their contributions to the national party organization are two grandchildren of Henry George, Henry George Atkinson and Beatrice George, and Mrs. Marie M. George, widow of Henry George, Jr.

PATRICK MCGILL, author of the remarkable novel, "The Children of the Dead End," is on his way to this country where he will engage in lecture work. Mr. McGill is a new and extraordinary figure in literature. Self-educated and a tramp "navvy," he was an omniverous reader, and "Progress and Poverty" was among the books he devoured.

The Advance of Opinion In Denmark

IN January 1916 a bill was introduced into the national legislature (Rigsdagen) by the Minister of Agriculture, Mr. Pedersen, proposing that whatever land at present is, and whatever in the future may come into the possession of the State, should be leased or sold to qualified private persons for small holdings, on condition that the holder should pay the ground rent, ascertained by valuations every fifth year.

This was by no means a Georgian measure. But because the expressions "ground rent" and "periodical valuations" were used in it, it was nevertheless regarded as such by the opposition parties (the Minister of Agriculture being known as a firm believer in land values taxation). Thus the discussion of the bill was to a large extent led into Georgian channels.

This was repeated somewhat more decidedly in the Spring of 1919, when the cabinet introduced a series of bills for the purpose of acquiring land on reasonable terms for agricultural labor, which in reality were a continuation or extension of the small holdings legislation, that has been operating for 20 years. But these bills contained a clause providing that the land should be disposed of in the manner described in the above mentioned bill of 1916, which was not yet passed. And the discussion was again directed toward the question of land values taxation.

The speaker for the "Radical Liberal" (Radikale Venstre) supported the bills, but declared that these bills were only war measures, the purpose of which was to relieve the need of the moment. The real land reform was yet to come, and the only way toward it was the taxation of land values. He therefore hoped that the government would soon take steps toward the realization of these ideas.

The speaker for the "Social Democratic Party" also declared himself in favor of taxation of land values as a means of getting land on the market at reasonable prices.

The Conservative Party and the old Liberal (Venstre), both parties representing the land owning classes in this country, are still against every measure looking toward the taxation of land values. And as these parties hold the majority in the upper house (Landstinget) the prospects of a bill providing for the taxation of land values are not good at present.

But in spite of this fact a bill proposing such a taxation will in all probability be introduced this Summer by the party in power (Det radikale Venstre).

MUNICIPAL ACTION

In April 1919 the radical group in the city council of Copenhagen, supported by the Social Democrats, introduced a bill into the council providing for the appointment of a committee for the purpose of considering the expediency of substituting a taxation of the unimproved value of sites for the present taxes of real property in the city of Copenhagen.

This proposal was accompanied by a plan, stating the manner in which such a change could be conveniently made, should it be deemed expedient.

The plan proposes: (1) that the present taxes on real property be estimated separately on each site, and collected into a fixed invariable amount to be paid as a site tax. And (2) that from the first of April 1921 on all sites within the limits of the City of Copenhagen a tax be imposed on their unimproved value, the rate of which is to be fixed by the city council. The tax, however, shall not exceed 2% of the value of the site.

In addition to this the city council is authorized to impose a tax on the unearned increment of site values. This tax must not exceed 1½% of the increase, and must not, added to the above mentioned site value tax, exceed 2½% of the entire value of the site in question.

This bill was carried, and a committee appointed. It was supported by the socialistic mayor, J. Jensen, and the independent member of council, Varming, lecturer on statistics at the University of Copenhagen.

EXPRESSIONS OF OPINION

L. V. Birch, professor of economy, says in his book: "Taxes and Prices of Real Property" (page 214):

"The ground rent tax may be able to fit into a system of taxes, even be destined to play an important part in the municipal taxation system, at least as a substitution for present taxes on real property—as a Single Tax for national purposes it is insufficient and subject to criticism."

And on page 233: "A policy which inflates land values is disastrous and short sighted."

The Minister of Agriculture, Mr. Pedersen, has often pronounced himself a supporter of land values taxation, and he is a member of the Henry George League. During the discussion of the above mentioned bill concerning the sale of public lands, he declared that it was very essential that the landholders should become accustomed to pay the rent of their land to the State.

Mr. Moesgaard-Kjeldsen, owner of a large estate and a prominent member of the Legislature, says in an official report of the Commission of Agricultural Reforms (Landbokommissionen):

"By imposing a tax on all land values in Denmark the inclination to sell land at a fair price will present itself to an extent sufficient to meet the demand."

Mr. Niels Frederiksen, member of the Legislature and a representative of the small holding class, said in discussing a bill concerning expropriation of land for the establishment of small holdings:

"I consider it necessary if this bill shall serve its purpose to pass as soon as possible a bill providing for a land value tax, based on a proper valuation, and therefore I shall on this occasion express my hope that the government will soon introduce such a bill into this assembly."

On the same occasion the speaker for the socialistic party, Mr. Marott, urged the imposition of a land value tax.

In addition to these favorable opinions many prominent

and influential men have declared themselves in favor of land values taxation.

In a resolution adopted on a party convention in 1916, the moderate Liberal Party (Venstre), says:

"The land should be valued separately so that equal taxation of equal land may become possible."

"The Radical Liberal" (Radical Venstre), the party now in power, and of which many of our most prominent Single Taxers are members, has been working for land values taxation ever since its start in 1905. Every one of its party conventions has shown itself more and more in favor of land value taxation.

A programme formed by the national convention of 1916 says as follows:

"The present taxation of real property should be altered into a land value tax in accordance with the principle: equal land, equal tax. The total amount of the land value tax should be considerably larger than that of the present taxes on real property."

In the municipalities the present taxes on real property should be abolished, and compensated by a tax on land values, totalizing at least to the same amount. The municipalities should have option in regard to the amount of the remaining taxes they wish to levy on the land values."

The Independent Social Democratic Party (Det uafhængige Socialdemokrati) founded after a split in the old party in 1918, adopted an almost straight Georgian land and tax programme. It runs as follows:

"Land with all its powers and resources should belong to the people in order to secure to each the full fruit of his labor. We will work toward this goal by confiscating the ground rent—State and municipality should collect a tax amounting to the full rental value of the land values created by society."

EXPRESSION OF OPINION BY ORGANIZATIONS

As early as 1902 a provincial convention of the small holders association adopted a resolution urging "equal taxation of equal land," thus inventing a phrase which has been much used in political speech. Ever since the small holding association, now numbering approximately 50,000 members, has stood by that principle and even strengthened its claims. One of the resolutions recently adopted reads as follows:

"The convention of small holders announces its unconditional support of the principles, 'equal taxation of equal land,' as laid down by the organized small holders in 1902. The increase in taxes of land thus effected should be compensated by a reduction in tariffs and other burdens on the income and consumption of the working population."

Another organization which already has taken up the fight for land value taxation is "The Societies for Lower Rents." The first societies were started in 1917 and have, during their short period of existence, acquired a large membership amounting now to 60,000.

At present the organization devotes itself mainly to the consultation with the tenants in matters of controversy

with the landlords, but it is the opinion of its most prominent members, who are Single Taxers, that it should take up social and political questions, and that the principle of land value taxation should be adopted. A resolution to this effect has already been carried at numerous local meetings arranged by the federation. It reads as follows:

"The city council is requested to take steps towards the confiscation of site values, which are created by the general development of society, in order that these values should not only be to the benefit of land owners, as has heretofore been the case, but to the benefit of the whole population, and thus become a means of contending against the corrupt speculation in the increase of house rents."

REPORT OF PARLIAMENTARY COMMISSIONS

Although this account, according to the editor's wishes, concerns only what has been done since 1914, I cannot omit mention of the fact that in 1910 a parliamentary commission was appointed for the purpose of making an inquiry into the municipal taxation systems with special regard to the proportion between personal taxes and taxes on real property, and to consider the expediency of land value taxation for municipal purposes.

To this commission, which reported in 1913, were appointed several well known Single Taxers, one of whom, Mr. Berthelsen, made a special report of 75 pages, containing a thorough investigation of the tax problem from a Georgian point of view, followed by an elaborate account of the results of land value taxation in America and Australia, and a description of the different valuation systems employed in these countries. I mention this chiefly because this report is read in circles which are interested, which have influence in municipal affairs, and because the report will be of great use in a change in the taxation system of Copenhagen, consideration of which is going on at present.

THE INCREASE OF STRENGTH AND INFLUENCE OF LEAGUES AND ASSOCIATIONS

Originally there was but one league for the taxation of land values in Denmark (Henry George Foreningen). This society has not had any very large increase of members in the last five years, the war having absorbed popular interest.

In the meantime, however, several other organizations, working primarily for the same purpose, have sprung up. Among these is "Christian Social Association" (Kristelig Socialt Forbund), which has gained considerable foothold in religious circles interested in social questions. This association is new and in rapid growth.

"Democracy of Social Justice" (Retsdemokratiet) is another society working for the taxation of ground rent. It consists largely of men who are fond of strictly logical theories and with a philosophical turn of mind, and is as yet but little supported by the general population.

And finally there are two political young people's societies (Radical Ungdom) and (Uafhængig Venstreungdom) which are working for the principles of Henry George.

But the movement in Denmark cannot be measured by

the strength of these organizations. While the endeavor to create a powerful organization has not been very strong, there has been carried on for a number of years a vigorous propaganda, by able and lofty-minded men and women, which proves not to have been in vain. And besides, while the war in its period of duration has been an impediment to an effective propaganda, it has by its cessation and the outbreak of revolution in Europe worked as a great impetus to our ideas.

The bolshevik experiment in Russia has proved that socialism cannot save the world, and naturally the people, taught by experience, that the present state of affairs cannot continue, turn their minds to the ideas of Henry George, of which, thanks to the work of enlightenment done in the past, they have gained a partial knowledge.

Even the wealthy classes look towards these ideas as a plan of safety in the threatened wreckage. The question is debated everywhere, publicly and in private, and positive proposals for its realization form part of the discussion.

Denmark is perhaps that country where the prospects of a real and thorough Henry George reform are the brightest.

The political and social interest of the common people is greater than in most other countries, and the large small holding class, which is steadily growing in numbers, and gaining political influence, is in favor of land value taxation.

If you add to these the comparatively large group of idealists in the upper or intellectual classes which supports the movement, and consider the fact that organized labor and the social democrats in the long run will be unable to stand up against their own interest, you have a picture of the situation here.

JORGE PEDERSEN.

Some Practical Land Legislation in Denmark

I am sorry to say that here in Denmark we have not much to tell about the practical application of the taxation of land values. Our politicians have been so busy with everything else but stopping the speculation in land values that nothing in that line has been done. By general consent it was agreed among the leading political parties (Social-Democrats, Radical Lefts, Lefts and the Conservative Peoples party) that all questions of controversy were as far as possible to be extended during the war. To these the taxation of land values of course belongs. But we are now expecting that bills will be forthcoming at any time.

LAND VALUATION IN DENMARK

In 1911 and 1912 some experiments with valuations separating land and buildings were made in the metropolis, in smaller towns and different places in the rural districts. In 1916 the whole country was valued, land and buildings separately. This was also a sort of experiment, as taxes were not to be levied according to the valuation, and there was no power to present complaints to the central board

of assessment (Overskyldraadat). In 1920 the general valuation of real estate is to be repeated and land is to be separated from improvements. That valuation—according to the Minister of Finance, Mr. Edvard Brandes—may be used for taxation of land values.

For the valuation of real estate the country is divided into 141 districts, each one having an assessment commissioner appointed by the Minister of Finance. The locality is represented by two members for each township or city ward, appointed by the town boards or city councils. These two members and the assessment commissioner form the board of assessment which, under the direction and guidance of the central board for the assessment of real estate, are doing the valuation work. The central board is composed of 16 members, of whom the 6 beside the president and vice-president are appointed by the King, and 8 by the Parliament (Rigsdagen). This board may take on expert advisers and assistants in order to prepare the work.

The land owners are in some degree called upon to assist in valuing real estate. At each general valuation every owner of real estate has to fill out blanks giving details about area, the quality of the soil (Hartkorn), the number and quality of stock, the price at last sale, etc. Furthermore, from the 1st of April, 1919, every sale of real estate that takes place is to be reported, together with the above mentioned information, to the central board, by the buyer and the seller. These reports are of great importance to the central board in order to enable it to direct the valuation and equalize the valuation of land and buildings in the different parts of the country.

Landowners who do not comply with the law or give false information are liable to fine imposed by the district board under appeal to the central board.

The assessment of real estate is a central affair, carried on simultaneously over the whole country. The valuations were formerly made every tenth year but are now made every third year. Annual valuations would probably be the most feasible, in order that the assessment may follow market values as closely as possible.

According to the law of 1918, the district boards in 1920 are to ascertain separately the value of the land without buildings and with due regard to quality, site and the best economic use. The detailed rules for the valuations are given by the Minister of Finance. The standard for the valuation in rural districts is to be the value of a medium farm and the land is to be valued according to that whether it belongs to a small holding or to a great estate. For that reason the market value principle cannot be carried through, as the land of smaller farms may bring a higher price than that of larger farms.

With the middle sized farm as a standard I should think that the valuations made in 1916 are at the present time (1919), owing to the great boom in real estate, about 50% below the actual market values, allowing for some differences for some of the districts, as the valuations largely depended upon the local boards.

In the cities the land values are fairly estimated according to market prices whenever sales of small lots have taken place. The big areas, however, which are lying idle for speculation, are usually valued too low, as it is difficult for the local valuers to understand that a man should pay taxes on his land whether he gets any income from it or not. In the metropolis the site values are also put at somewhat low figures compared to market prices.

Below is given the result of the valuation of real estate in 1916:

	Total value Land and Bldg Million Kroner	Land values Million Kroner	Land value in % of total value Million Kroner	Land value per person Million Kroner
Metropolis	2010	744	37.0	1063
Towns	1473	463	31.7	747
Country Districts	4454	2473	55.5	2112
Total	7937	3684	46.4	1261

The land values in the country districts are, I believe, comparatively higher than in the towns and the metropolis because improvements, such as draining, fencing, irrigation, etc., have not been subtracted from the land values.

On the whole, we may say that our land valuation is not at all perfect, but that some effort is being made to improve it in 1920, so that we may then get the real figures for community-created land values. ABEL BRINK.

What Is The Single Tax?

WITH APOLOGIES TO WALT MASON

THE law is this—the glad rains fall, tides run, and warm suns shine for all, and all the land, field, mine and glen, was made for all the sons of men. If 'twere not so, on earth the few could live by what the many do, just as man's laws contrive, alas, that this should really come to pass; that those who toil not, neither spin, the richer harvest gather in—stand as toll takers, while men toil for fellowmen who own the soil. Which proves how such laws contravene the laws of God, obscurely seen, dimly divined, since custom blinds what is so plain to simple minds.

The truth thus put in language plain is this: air, sun, the land and main, are not the things that man may loan, or sell, or lease, or call his own—not Property, but Nature, Nurse of all—the fruitful universe.

Again this law observe—all wealth from labor comes. Those who by stealth, or any means so ever, take of wealth they do not help to make, rob those who do. There are but three ways to obtain what wealth we see; three ways, (this law no man can shirk), three ways: to beg, to steal, to work. All men are in three classes then—beggars, and thieves, and workingmen.

Look round—who work the hardest get the least—they toil and toil and sweat, and of the wealth their work has won leave nothing when all labor's done. Their homes are hovels and their board is empty; yet what wealth is stored in unused piles—what millions more lie in the earth's unopened store, closed to the Worker where he stands with idle hands on idle lands.

What shall we do? The simple plan is just to open earth to man. No dream of heaven beyond the stars, but just a letting down the bars. A simple law of justice, hence a law of love and common sense, since love and wisdom follow these—justice, and her supreme decrees.

And how to do it—even here to those who look the way is clear. Where men and women congregate, where grow the government and state, where roads are made, and schools arise and lofty spires pierce the skies, and homes increase, and factories hum, and busy trade and commerce come—here, just because of all of these, the town's combined activities, one thing in value grows and grows. Not houses, horses, food or clothes, nothing of labor's brain and hand—but this, and this alone—the land.

This being so, what better way than this—that land alone should pay the cost of government that brings to land its value? Other things grow less with time, for goods decay, values decline from day to day, and what is wealth returns again to earth till naught but earth remain.

Look, too. Whene'er a tax is laid on labor, labor's hand is stayed, and every tax on wealth is sure to lay a burden on the poor. As myriad industries arise with taxes straight we penalize; where'er men gather and increase the sum of wealth, we cry "Police." Down on these highly dangerous groups our tax constabulary swoops.

Stupid, of course—but just because of long continued habits, laws like these to all men save a few seem quite the natural thing to do; yet why tax labor to defray the needs of government each day, when every work the state enacts points clearly to the natural tax? Nothing is done, if small or great, by groups of men we call the state, but all the worth of what is spent rises in economic rent. Then tax it; here are then the facts that justify the "Single Tax."

Not these alone; we further learn its consequences. We discern in this, the law of justice, much that follows from its magic touch. Wages will rise, since none will stand bidding for jobs—in all the land none will compete for work, and none need tramp from weary sun to sun.

The basic tribute swept away, all lesser forms will soon decay. For men once risen and made free are strong to grapple, keen to see. A newer epoch dawns to eyes that read new meaning in the skies. A world in which men strive no more. Labor at last unlocks the door, before which, stupidly and long, he crouched unconscious of his wrong!

Now in the light of justice fade the shapes that made our souls afraid, for mid the gloom our faith grown dim, faltered, and learned to doubt of Him. But now we know that where is spread the Board with God for Host and Head (so fadeth all our doubt and gloom), for every guest he calls is room. JOSEPH DANA MILLER.

JUDGE ADVOCATE-GENERAL BLANTON WINSHIP has denied that the French people claimed rentals for the ground occupied by the trenches at the front—and thus is a good story spoiled.

Modern Land Ownership A Type of Parasitism

THE landowner, as such, contributes nothing whatever to production. It cannot be argued that he provides the land. This nature does. Neither does he provide the advantages of situation which inhere in the land. This, so far as it is not done by nature, the growth of society does. The landowner simply stands in the way and forbids the use of what nature and society have provided, until he has collected a toll from the persons whose activity and accumulations make industry productive. The landowner is a toll collector. The rest of us pay him for the privilege of living on and using the land and, regarding him solely in his capacity as landowner, we pay him for nothing else.

If it be said that most landowners have improved some of their land and so are not merely parasites, it is to be answered that, so far as they have done this they are able to get additional remuneration for the use (or by the self use) of their improvements. That is to say, they get interest on their capital, presumably earned, in addition to the unearned rent of their land. What they receive for the use of the unimproved land (whether from tenants or from sale of its production direct) is clearly payment received for no service rendered by the recipients to those from whom payment is accepted. And so far as landowners are recipients of such rent they are parasites on the rest of society and nothing else.

The parasitism of landowners as such is no less to be asserted when the present owners have bought their land than when they have inherited it. If we divide society, in thought, into the landed and the landless, we may truthfully say that the latter have been paying tribute to the former since private land ownership began. When one person buys land of another, he simply buys the privilege of collecting a periodic income from the landless masses without giving any service in return. So far as these masses are concerned, the purchase of land by one person from another is but a change of masters, *a change of parasites of which the landless masses are the multitudinous collective host.*

To be relieved of the burden of supporting social parasites by rent payments while at the same time supporting government out of taxes, and instead to let the rent serve also as the taxes, also would mean a clear and large net gain to the classes previously exploited. Yet many of the exploited, understanding little what is happening, and failing to distinguish between property incomes based on service and property incomes purely exploitive, prate pseudo-learnedly of surplus value, the class struggle, and the prospective evolution from capitalism to socialism. The socialistic theory in outline is simple. To the mind unused to analysis it seems to be both a comprehensive and a conclusive account of the nature of exploitation. But its doctrine regarding the nature of interest on capital is utterly

fallacious and the prospect that its programme could be put into effect and made to work is exceedingly dubious. The classes which profit by privilege, are, in their understanding of economic and social phenomena, but little superior to the exploited masses. Were this not the case, and were there not the fear of Bolshevik violence, we might well expect them to be almost exultant at the relative strength of socialism among reform movements. For socialism almost hopelessly diverts the minds of those who might be the principal protestants against the receipt of unearned incomes into an indiscriminate opposition to earned and unearned incomes alike. And it serves to prevent recognition of facts the recognition of which by the masses might mean to those who hold economic power based on privilege rather than service, real danger of its loss. The one chief virtue which socialism, as currently preached, does have, is its insistence that evils exist, that present conditions are far from ideal and that the opinions and sentiments of the privileged classes are not to be accepted as final truth.

The creed and formula of socialism will not do. The workmen, small farmers and tenant farmers require a new creed and a new formula. Their programme must have in it the tang of revolution. And it must be a programme capable of appealing to both groups, as socialism does not. But half measures will not suffice. To tax only *future increases* of land value is not to cheapen land and make the acquisition of farms and homes more easy. It is simply to prevent such acquisition from becoming more difficult. It is not to do away with exploitation, but only to prevent the indefinite future increase of exploitation. Again, to put an additional tax only on *vacant* land, although proposals of this sort are not infrequently supported by working men, by farmers and by socialists, is but a poor compromise with justice. Such a plan ignores the fact that, whatever may be the objections to the speculative holding of land, the direct exploitation of the masses consists in the payment to landowners of a rental yield for the use of land which is not vacant. And to leave this rental yield untaxed is to make necessary the taxation of improvements, commodities, etc. The defenders of privilege will not definitely ally themselves with movements of this compromise sort, any more than they ally themselves with socialism, for they will not approve of the curtailment of any of their privileges. Nevertheless, so far as the real issue is clouded by such movements, these classes stand to gain by virtue of them.

PROF. HARRY GUNNISON BROWN.

KING EMANUEL of Italy has announced that he intends to relinquish all his crown lands for the benefit of the peasantry and those who have fought for Italian unity. He has also announced that hereafter his own private property will be taxed the same as that of the subjects.

SPAIN has recently authorized the municipalities to tax the unearned increment, graduated according to profit on sales ranging from 5 to 25 per cent.

News from Many States

CALIFORNIA. Following is the amendment finally submitted by the friends of the Great Adventure and concurred in by Johnson, Briggs, Judge Ryckman and Mr. and Mrs. DeMille. The leading Single Taxers in San Diego, San Francisco, and other parts of the State have united in approving it.

WHEREAS, since 1879, Section 2, of Article XVII of the Constitution of the State of California has declared that:

"The holding of large tracts of land, uncultivated and unimproved, by corporations or individuals, is against the public interest, and should be discouraged by all means not inconsistent with the rights of private property." and

WHEREAS, the value attaching to land is created by the people and of right belongs to the people, and should be taken in taxes by the community as needed for public purposes,

THEREFORE, to accomplish that end the people of the State of California do enact as follows:

Article XIII of the Constitution of the State of California is hereby amended by adding to it a new section which shall be numbered Section 15, and shall read as follows:

ARTICLE XIII

SECTION 15. On and after the first day of January, 1921, the following classes of property shall be exempt from taxation:

All machinery, implements, tools, shipping, manufactured articles, merchandise, moneys, credits, stocks, bonds, motor vehicles and other vehicles, furniture and all other personal property; also planted trees, vines, and crops. Provided that nothing herein shall be construed to prevent the taxation now in effect of privately owned utilities for the use of the public highways.

As such exemptions become effective, improvements in, on, or over land shall be assessed on the same basis of valuation and rate as that of the preceding year, and all other revenues for county, municipal and district purposes shall be levied upon and collected from the value of the land.

On and after the first day of January, 1923, all improvements in, on, under, through or over land shall be exempt from taxation.

As such exemptions become effective all revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1924, Section 14 of Article XIII of this Constitution (providing a system of State revenue) shall become inoperative, and all public revenues shall be raised by taxation on the value of land exclusive of improvements thereon or therein.

And the General Assembly is hereby authorized and directed to enact appropriate laws for the apportionment and collection and payment to the State of revenues for State purposes.

Nothing in this Section shall delay or prevent the collection of taxes levied before any respective exemption herein described becomes effective.

And provided further, that war veteran, church and college exemptions are not affected by this section.

And provided also, that charges for and revenues from privately owned public utilities shall not be affected hereby.

All Constitutional provisions and laws of the State of California in conflict with this Section, or any part of it, are hereby repealed.

CONNECTICUT. There will be no State election in this State until 1920, when the Single Tax Party will have a State ticket in the field.

John Cairnes is addressing enthusiastic meetings, and the ground is being prepared for the fight next year.

MARYLAND. A committee of Baltimore Single Taxers filed with the Mayor on September 6th two initiative petitions containing about 42,000 voters' signatures, proposing amendments to the "Home Rule" Charter which the City of Baltimore adopted last year. One of these amendments is to bring some fifty million dollars worth of property in the Old Annex under the full city tax rate. Nearly half of this is undeveloped property which is now paying only one-third of the city rate, and the balance which is classified as suburban is paying two-thirds. The other amendment provides for the complete exemption of merchandise and a 10% annual reduction in the tax rate on buildings down to 50% of the regular city rate.

The movement is quite generally recognized as a first step towards the Single Tax. The head of the Appeal Tax Court, who is a confirmed reactionary, has cried out in alarm, and the Real Estate Exchange, while favoring the first measure, seems inclined to side with the land speculators rather than home owners on the second. But the Single Taxers are preparing to make a vigorous campaign and feel very hopeful about the outcome. At any rate, the November election will show a most interesting test of the growth of Henry George's ideas here.

Two Maryland towns, Capitol Heights and Perryville, have enjoyed complete local Single Tax for two years, and the authorities in both places are vigorous upholders of the system. Hyattsville abolished taxes on personal property and levied an 80 cent rate on buildings and 85 cents on sites last year, and was expected to exempt buildings this year, but the land speculators finally won after a warm three house session of the Council. The Mayor of Laurel attempted to put Single Tax in operation there this Spring, but one of the Council insisted that the measure should first be ratified by the voters at the next town election, which will be held in February or March. Garrett Park and Takoma Park, towns of 1500 and 2500 respectively, are levying lower taxes on buildings than on sites. Considerable Single Tax sentiment has been aroused in other Maryland towns, but no actual steps have yet been taken in those places.

MICHIGAN. F. F. Ingram, well known for his activities in conducting a very successful Free Forum in Detroit each Winter and in connection with which was published during the lecture season a modest little newspaper, called *Forum Folks*, has concluded that the time has come when Michigan will be willing to support a regular weekly newspaper advocating reform ideas. W. J. Black, for a number of years on the editorial staffs of Detroit newspapers, and more recently located in Washington, will be its managing editor. Mr. Ingram, as is well known, is a prosperous Detroit manufacturer, and an outspoken champion of reform. He is one of the vice-presidents of the Michigan Site Value Tax League.

Preliminary steps have been taken to organize a site value tax club in Ann Arbor, in the endeavor to arouse interest in the taxation problem among the 9,000 students who have been flocking to the city the past month to enter the University of Michigan.

President Smith, of the Michigan Site Value Tax League, is seeing what can be done in the way of organizing those in Detroit opposed to the high rent wave which is sweeping unearned increments into landlords' pockets.

Rev. I. Paul Taylor, Single Taxer, is writing a book on "Prosperous Detroit." A chapter or two will be devoted to the increase of land values, and telling who profit by them. Among the illustrations will be half-tones of slum sections, as well as pictures of garages, showing how much better housed are automobiles than human beings.

Prof. R. W. Sellars, of the University of Michigan, is advocating the absorption by society of the "social surplus," and he quotes Prof. L. T. Hobhouse to the effect that unskilled labor "ought not to be denuded of all inherited property. As a citizen he should have a certain share in the social inheritance." Prof. Hobhouse, in his "Liberalism," speaks of land value as "social surplus."

Grand Rapids, which once had a flourishing Single Tax club, is being urged to hold a series of public meetings the coming Winter, for the discussion of the taxation problem.

Chas. H. Ingersoll is expected to address the Detroit Board of Commerce, this Winter, on the housing problem.

NEW YORK. The New York Single Tax Party has filed 10,000 signatures to petitions for the nomination of Joseph Dana Miller for President of the Board of Aldermen, the highest office to be filled in this city at the coming election. This number is 7,000 more than the law requires. The party has also filed nominating petitions for the following candidates for the legislature from Greater New York; Benjamin W. Burger, Henry Donovan, George R. Macey, Alma Ford, Jens Peter Hansen and James Dangerfield. The two last named have been rejected by the Board of Elections on the ground that the signatures to the petitions are "too similar." This arbitrary ruling will be contested in the courts, and the lawyers of the party, Messrs. Loew and Burger, have lost no time in preparing for the legal battle to insure the appearance of all our candidates on the ballot.

It so happens that the names to the petitions for these

two candidates, since they were mostly secured by members of the party, can cause no suspicion as to their genuineness. Mr. Curtis, candidate of the Labor Party, is rejected for the same alleged reason.

This should draw the attention of our citizens to the grave defects of our nominating machinery. Here is a law which prescribes the mode by which groups of citizens may make nominations. The precautions guarding against fraudulent signatures are laid down in the law, together with various details that must be followed in securing notary's witness to their genuineness. In the case of the Single Tax Party these legal requirements were scrupulously met. Yet three gentlemen have it in their power to decide the acceptance or rejection of such nominations on such flimsy ground as that the signatures to nominating petitions "look similar."

Pending the legal battle to get our two rejected nominees on the ballot, the campaign progresses. Open air meetings in various parts of the city are being held. Among the speakers are George Lloyd, James A. Robinson, John Goldsmith, Charles Ryan, Frank Chodorov, Samuel R. Shoup, Jerome C. Reis, Antonio Bastida, and others. We need speakers in Brooklyn, and it is hoped that our friends in that borough will wake to the opportunity that is offered them.

The crowds at these meetings are in all cases receptive and in many instances most enthusiastic. The possible vote for the head of the ticket in this election is not troubling the members of the party. They are building for the future. What they are delighted over is the evidence presented that they are making converts. From six to a dozen applications for membership in the Single Tax Party are secured at every one of these open air meetings. The spirit of '86 is being aroused. We find the name of Henry George is still a name to conjure with.

This is evidenced by ample testimony. An old man who was asked to sign the petition said, sadly, "No, I had a party once, but it went out of existence and since then I have taken no interest in politics." "What party was that?" questioned the canvasser. "It was the party of Henry George." "Good," said the canvasser, "ours is the same party—born again." Then the old man brightened up and hastened to sign the petition.

OHIO. There is declared to be a shortage of 20,000 homes in the city of Cleveland. State Representative, George S. Myers announced his intention to introduce a bill fixing rents at 15 per cent. return. It will be unlawful to exact rents above that amount.

Such measures are worse than useless. Losing sight of the distinction between land values and house values, such laws would only tend to reduce the quality and character of homes and at the same time to secure landlords a return greater than profits of many if not most productive industries.

A special Grand Jury has been investigating the food situation in Cayuga County. It has, apparently, tried to

do its work thoroughly and honestly. On the housing question it makes this recommendation:

"It is our recommendation that there be an amendment to the Constitution of Ohio that will permit a lowering of the tax rate on buildings. This would increase building enterprise and lower rentals."

OKLAHOMA. From the city of Ada comes the news that Mr. M. L. Chambers, a young printer who gained considerable publicity a short time ago by the remarkable run he made as an Independent for the legislature, now announces that he will run for Congress. To a reporter of the *Ada Evening News* Mr. Chambers announces the platform on which he will make his run:

"It is true I intend to make the race for Congress in the Democratic primary next year. It is somewhat early to announce for next year's primary, but I am going to agitate questions never before discussed in Oklahoma, and I want to give the people plenty of time in which to get acquainted with my ideas and I want to put all other candidates on notice that the man who beats me for the great honor is going to have to offer the people something mighty good in the ending of the many ills that beset society at present."

"In the first place, I am one of those men who believe that the land was put here for the benefit of all God's creatures, and that no one man has any more right to live in the world than another. I am opposed to one man paying another man for the use of God's great universe which was put here for the use of all. I am certain that by next year the people will be so pressed down by the heavy cost of living that they will be ready to apply a real cure to this problem and quit listening to the soft soaping of smooth tongued grafters and of piano players in the bawdy houses of plutocracy."

The burden of the high cost of living can never be removed until our tax laws are so changed that the whole rental paid to the landholder by society goes back to society in the shape of taxes.

"A great deal has been said of late about supplying land to returning soldiers. Nothing has come of this agitation and nothing can come out of it, as nothing practical has yet been suggested. There should be something done for the returned soldiers and not only for the returned soldier, but for the fathers of the returned soldiers and their mothers as well as those who stayed at home and supplied the material with which their sons overthrew the damnable Hun. There are 30,000 tenant farmers in this congressional district and in Oklahoma there are more than 100,000 tenants. I propose to do something for all these people in the matter of land ownership, and what I propose is not to send them to the malarial swamps of the South, but to place them on the uncultivated lands of our own fair State. And the way I mean to do it is by the adoption of the straight-out Henry George Single Tax, in which the title will be in the name of the individual, but the land value will belong to us all."

OREGON. Work on the Initiative Petition is proceeding, and much activity is in evidence at the headquarters of the Single Tax League, 316 Stock Exchange Building, Portland.

On Sunday J. R. Hermann addressed the outing of the Teamsters' and Truck Drivers' Union. This was by invitation, which was extended by the union to all admirers of Henry George, on the anniversary of the birthday of the Prophet of San Francisco. The Teamsters' Union organized in 1900, has over nine hundred members. Over five

hundred listened to Mr. Hermann's exposition of the Single Tax.

In the interim of getting signatures to the petitions, Single Taxers of Oregon are writing letters to the press which are printed liberally. Besides, the Oregon papers have printed several articles from the *SINGLE TAX REVIEW*, among them the editorial article, "Great Britain's Land Revolution."

Mr. Hermann has extended an invitation to Judge Ben Lindsay to speak for the Single Tax in Portland, and if the Judge's health permits he will doubtless accept. Judge Lindsay is still suffering from the effect of shell shock and gas received in France, but is recovering. Friends of Judge Lindsay here will join the friends in Oregon in wishing him a speedy return to health. Mr. Hermann was one of the original campaign boosters for Judge Lindsay.

PENNSYLVANIA. A complete ticket has been nominated in Philadelphia by the Single Tax Party, with Oliver McKnight for mayor.

The resolution subjoined was passed unanimously at a meeting of 700 residents of the 46th Ward of this city. They had a large number of copies typed. It will be presented officially to Mayor and Council. For this a half dozen Single Taxers deserve credit, among whom are Thomas H. McCaffrey, John H. Dix, J. B. Chamberlain, and Fred E. Mayer. These men deserve great credit for the work they have done in this matter and also for the distribution of thousands of pamphlets. In this work Sam H. Reading, the only colored member of the Philadelphia party, contributed splendid service. The Resolution follows:

"We, the undersigned residents of Philadelphia, victims of profiteering landlords and profiteering land speculators, do hereby call upon his honor the Mayor of Philadelphia, and Councils, to take such action as shall afford immediate relief from an intolerable condition."

We demand that all houses purposely held vacant for 30 days by an owner or his representative, shall be declared a public nuisance, and that the owner of such vacant houses shall be fined for maintaining a public nuisance and that such vacant houses shall be declared eligible for prospective tenants and offered to them at a moderate rental.

As there is an extraordinary need for more dwellings, we demand that all vacant building lots within the limits of Philadelphia, be declared eligible for immediate use, and that, in order to force such building lots into use, the Board of Taxation and Revision be ordered by Mayor and Councils to raise the assessment on such vacant building lots, and levy a tax on same which shall be equal to the full rental value of such vacant lots.

We demand that all unimproved land within the limits of Philadelphia assessed as farm land, shall be immediately re-assessed and that a tax be levied upon such unimproved land equal to the full rental value of same.

We hereby pledge ourselves to support only such candidates for Mayor and Councils, Magistrates and Judges,

as shall openly declare themselves against land speculation and rent profiteering."

The publicity given to the first National Convention of the Single Tax Party by the newspapers of Philadelphia was shared by the *Record*, *Ledger*, *Bulletin*, *Inquirer* and *North American*, all of which gave the new party good notices.

Nearly all of these papers publish letters from time to time from Mr. McKnight and others in which the Single Tax Party is featured.

This year the Delaware County Single Taxers have decided to put a county ticket in the field. The preemption was made Sept. 17, the signers being Henry W. Hetzel, Moylan, secretary of the local committee; Geo. Mayer, Media; Warner T. Lowe, Media; Robert J. Richardson, Clifton Heights; John W. Dix, Ardmore Park. The committee has planned for a real campaign against land speculation and land monopoly by the Single Tax route.

TEXAS. The Just Taxation League of Houston will soon start a campaign for a thousand members. Lieut. C. A. Sneiderman, the secretary, in an announcement issued to the people of the city says: "Pastoriza sowed the seed well here and we ought to have the strongest Single Tax organization in the country to fight for its adoption, because the people of Houston have already had a taste of the beneficent effects of even a modified form of the Single Tax. I believe if Pastoriza were alive today and the Houston plan of taxation were in vogue, more nearly approaching the Single Tax yearly, Houston would be the greatest city in Texas, and our officials would not be wondering where to get revenues for the paying of higher salaries, for better roads or for the establishment of a municipal hospital."

Lieut. Sneiderman has resigned his office as secretary of the Houston Foundation to assume the secretaryship of the Just Taxation League. He will work in conjunction with William A. Black, of San Antonio, and will have an office at 809 Hoffman Building, Houston. The *Post* and other Houston papers have given space to Lieut. Sneiderman's announcement in his letter resigning the secretaryship of the Houston Foundation in which he says: "Realizing as I do that every man should give expression to the best that is within himself, I feel that I can best serve by working for fundamental reform, true democracy, justice and equality of opportunity for all."

Activity in New Jersey

NEW JERSEY Single Taxers are "strong" for the Single Tax Party. This State has in the field a rather full ticket for the assembly, several candidates for State Senators and a candidate for Governor, Mark M. Dintenfuss.

In Hudson County Chas. Goldzier is the candidate for State Senator, and in Bergen County Edward M. Caffal is the candidate for the Senatorship.

The Party has Assembly candidates in seven counties.

Essex County has 12: Harry B. Ackerson, Raynor M. Bedell, William A. Bock, Alfred Bourgeois, Eugene T. Leach, Herman G. Loew, Percy S. Marcellus, Jeremiah V. B. Parkes, Frank L. Pollard, Joseph E. Stegner, William C. Thompson and William J. Wallace.

There are six in Hudson County: Wm. B. DuBois, J. T. R. Proctor, Joseph Larche, Hugh J. Brennan, Samuel R. Shoup and Frederick F. Thoma.

Passaic County has five: Thomas W. Ward, David White, Stephen Grosz, David Fearn and Henry Moore.

Bergen County has three: Orrin S. Breiby, James R. Mount and Mr. Hellier.

Union County has two: Edwin J. Jones and Wm. B. Wakeham.

Monmouth County has one: Frank Ryan.

Morris County has one: Theo. J. Werner.

We have had a gratifying amount of newspaper publicity throughout the State, demonstrating the fact that a political party is news and therefore makes the editor take notice. Not one newspaper has been unkind, but on the contrary a number have had encouraging editorials.

We have begun the holding of open air mass meetings to carry the doctrine of the party to the plain man in the street. The speakers have had the pleasure of addressing large crowds, who gave great evidence of being intensely interested in the organization of this new party. One needs but speak to crowds out in the open to gain the very distinct impression that the voters are more than ripe for the upbuilding of a new American party with American ideals. We have held meetings, thus far, in Newark, Passaic, Hackensack, Westfield, Bayonne, Paterson, Elizabeth and Rahway. As soon as filing of nomination petitions are completed, we will hold mass meetings in the open air every night. A tour in which every county in the State will be visited and practically every town of any size in each county will hear our speakers, will begin about September 20th. We have had considerable literature printed and are distributing an excellent statement on the present day issues by our candidate for Governor. The voters read it with great eagerness. Never have we found one thrown away.

Several of the counties have organized county committees.

That a separate and distinct Single Tax Party is the best method for calling attention to the Single Tax and is the sane method for conserving the results of the work, is amply demonstrated every day in New Jersey.

JEROME C. REIS, State Organizer.

J. R. HERMANN has received the following letter from O. R. Hartwig, president of the Oregon State Federation of Labor:

"In these days of reconstruction movements the Single Tax question should be given the most careful consideration, and I therefore urge upon all members of organized labor an earnest investigation of this most important question."

Mr. Hermann in addressing union meetings makes use of this letter as an introduction.

Executive Committee of the National Single Tax Party Meets

ON Sunday, Sept. 21, the members of the Executive Committee of the National Single Tax Party met at the New York headquarters to consider the affairs of the party. The Summer having passed and many of the friends having returned from their vacations the season for active work has begun.

The Executive Committee will now send Mr. James A. Robinson on an organizing tour. He will visit New Jersey, Northern Pennsylvania, going thence to Ohio and the more distant Western States.

There was a nearly full delegation of the Executive Committee present at this meeting, Messrs. Macauley, Wallace, Dix, Morino, Bastida, Loew, and Miller.

A number of interesting communications have been received at headquarters. Robert Seibert, of St. Paul, sends a contribution, and says: "You see I have already begun boosting the party, though I have not yet seen your platform." J. H. McGill, of Valparaiso, Indiana, not yet converted to the party, nevertheless sends a contribution, saying, "I realize all agitation along these lines helps." R. E. Carey, of New York City, an old friend of Henry George, says: "Am glad to see you and Fred. Leubuscher fighting the good fight." Henry J. O'Neill, of Allentown, announces his adhesion to the party. E. J. Ewing, of Peoria, suggests that a Single Tax candidate should be put in nomination for the Illinois State Constitutional Convention.

An Important Move In Pennsylvania

THE papers of Philadelphia tell of the organization of the Woman's Committee of the National Single Tax Party, whose activities will now be extended to other States. The object of the new organization will be to interest the women of the nation in the future welfare of the Single Tax Party which "stands for the only definite policy for the practical and permanent reduction in the cost of living and stability of industrial and labor conditions."

Mrs. Caroline Ludy Dix, of Norristown, is chairman, Mrs. James A. Robinson is vice-chairman and Mrs. Frances R. Macauley is secretary-treasurer. Mrs. Dix was a former district leader for the suffrage in Montgomery County.

The movement inaugurated by these public spirited women of Pennsylvania is commended to the women of other States.

"Two Blades of Grass"

HE gave it for his opinion, 'That whoever could make two ears of corn, or two blades of grass, to grow upon a spot of ground where only one grew before, would deserve better of mankind, and do more essential service to his country, than the whole race of politicians put together.'—Swift: "Gulliver's Travels," ii. 7.

The Single Tax For Palestine

THOUGH we are unable to give the details of the work accomplished by the Zionist Conference which met in Chicago in the latter part of September we are glad to quote from the *Globe* of this city the following words of Mrs. Fels in an interview with its special correspondent, under the sub-head, "To Try Single Tax:"

Progressive principles will be applied to the Turkish crown lands acquired by British conquests," Mrs. Fels announced, "and to the property of the non-Arabic part of the population. We propose to exempt improvements from taxation and in lieu to take the ground rental value for government purposes.

"This plan will free the non-Arabic real estate from the evils of private speculation and by assuring a reasonable supply of land for immediate bona fide settlement will prevent the Arabic land from acquiring a speculative value. This land can then be either purchased at a low price and nationalized, or, as the Arabs gradually come to understand our good faith, it can be organized under the same rules as our real estate."

Mrs. Fels, who gives \$24,000 a year to the Zionist movement, and who has been unremitting in her efforts to obtain official recognition of Single Tax principles by the organization, principles so intimately related to the spirit of the Mosaic land laws and the Jewish teachings touching the doctrine of landed rights, is to be congratulated in the triumph to which she has given of herself and her wealth so unselfishly and unstintingly.

A Colorado Paper on The Single Tax Party

THIS idea is that a tax upon land values, or natural resources, will be sufficient to meet the government need for revenue and will have the effect of obviating other forms of taxation, of saving for the worker the use of the products of his work, of removing the burdens that now weigh down industry, and of securing private ownership of land and other property under conditions that shall be equitable for all. The motion for a national campaign which, they intend, shall result in the appearance of a Single Tax ticket for National and State officers in 1920, and the election of as many as possible of its candidates to positions in the government. Fifteen States were represented in the first National Convention of the Single Tax Party, and it is significant of the new attitude of the promoters of this reform that they decided to abandon certain other issues for which their following has been concerned in the past, pledging their whole attention to the main idea, as one of the surest methods of bringing the question, in time, to the country.—The *Public Forum*, of Denver, Colo.

"As yet our ex-soldiers have developed no irresistible tendency back to the land." N. Y. *Times*, Sept. 17, referring to Sec. Lane's "brilliant project for colonizing ex-soldiers upon lands which now lie waste."

The scheme was a sham from the start and deserved the failure it has met with. A fair deal for our soldiers and sailors need not be sought for in the desert and swamp. It must be found nearer home.

New Zealand

A NUMBER of victories have been secured for land value rating in New Zealand, in Manawatu County, Otaki Town District, Moa Road District, Taihope Borough, and the important borough of New Plymouth.

The rate payers of Manawatu County are largely farmers and the president of the Farmers' Union of that place is an opponent of land value taxation. Notwithstanding, the farmers of the county voted 679 to 193 for rating on unimproved values. New Zealand now has a majority of its voting bodies committed to this method of taxation.

South Australia

PROGRESS, of Melbourne, tells of the organization of the Flinders Land Reform League, composed mostly of young farmers who are delving on virgin soil far from markets and handicapped by every obnoxious tax that an unprincipled and soulless government can devise. Says E. J. Craigie:

"Every member is alive to the imperative necessity of educating his brother farmer on Free Trade and Land Values Taxation. Their slogan is 'Sweep away all methods of indirect taxation, and let mankind work under God's method.' Not man's law, but the Creator's, is their vehement cry. Their battle hymn is 'The land, the land, the ground on which we stand. God gave the land to the people. Why should we be beggars with the ballot in our hand?' They intend to use their ballot for the establishment of just conditions.

"Branches have been formed along the lines of railway, and action will be taken to nominate two candidates for the electorate at the next election."

Africa

A DEPUTATION of the Land Values League of Cape Town appeared before a special committee of the city council in advocacy of site value taxation. The deputation was able to quote an endorsement of the principle from the report of the Union Government Inquiry into the Taxation of Land Values in 1918, in which the system was approved, as well as being able to cite the fact that Johannesburg and Benoni had adopted it only last year and that Cape Colony, East London, had agreed only recently on a partial application.

Argentine

A FURTHER sign of the live interest in the Single Tax developed in the Argentine, is the publication of a series of popular pamphlets on the subject by a group of Single Taxers. The organization for carrying out the idea is called "Bernardino Rivadavia," and its address is Calle Esmeralda, 91, Buenos Aires. The first three numbers have reached us: "The Single Tax," by Henry George (30 pages); "Bernardino Rivadavia: His Agrarian Reform," by Andres Lamas (30 pages); "Artificial Poverty: Its Causes and Remedy," by Constancio C. Vigil (30 pages).

Each number is sold at the uniform price of 20 cts. paper, or about 9 cts. gold. They are printed on excellent paper, with a stiff cover in colors.

We have also received a neatly printed pamphlet entitled: "The Single Tax and the Progress of Agriculture in the Pampa," being a reproduction of a paper presented by Juan B. Bellagambia, before the Congress of Agriculture of the Pampa, in December, 1917. From the introduction we extract a paragraph or two which will interest Single Taxers:

"After a report by Dr. Mario A. Rivarola, informing member of the committee on rural legislation and economy, the Congress adopted the following conclusions:

"The realty tax should be reformed by establishing:

- a. The tax on the value of land free of improvements.
- b. Exemption of taxes on rural properties which do not exceed three thousand pesos (approx. \$1,400) and are cultivated by their owners.
- c. The progressiveness of the tax."

"The approval of these conclusions marks an undoubted advance of these new ideas in tax reform, for which the partisans of the Single Tax in our country are battling. It also indicates the acceptance now being accorded among us to the Georgian principle of suppressing taxes upon improvements applied to land by labor, and making the burden fall on the net value of the soil, that is to say, upon the value given to the land by the activity and progress of the community.

"But we are not partisans of the progressive tax, which would apply a minimum rate to small holdings, and higher rates to large areas held by few persons. The reason put forward by the advocates of the progressive tax is that it tends to the subdivision of large estates. But it is well to remember that the injury done to the community by the large holdings is due to the unproductive state in which they are kept, and which is easily avoided by a tax strictly in proportion to value, sufficient to make it difficult to keep the land out of cultivation. A large area of land may be divided into ten lots and these bought separately by ten speculators who will keep the land in its original state of neglect. The community would have gained nothing by this subdivision of the land, but the State, under the progressive tax, would be obliged to lower its realty tax, thus actually favoring speculation.

"Nor do we think it right to grant exemption from taxation to rural properties of small value, even when cultivated personally by their owners. The value of land is a social product which belongs to the community that creates it, maintains it and adds to it. Hence we frequently affirm that, rather than being a tax properly so-called, a land tax is simply a return to the community of a part of what it gives to the individual, and therefore no one who owns land, whatever its value, must be exempt from this contribution. Besides, the tax payable by rural properties of less than three thousand pesos in value would amount to a small sum, which by its very insignificance would not be burdensome for the owner."

Cape Town

COUNCILLOR BUCHANAN, a member of the Land Values League, recently submitted a resolution to the City Council in favor of site value rating which was referred to the consideration of a joint meeting of the Finance and General Purpose Committees. A deputation from the League waited upon the Committees and submitted a statement of the case. The Committees reported in favor of the reform and after discussion an adjournment was agreed to, the date of the adjourned debate being left in the Mayor's hands to fix. This adjourned meeting was held on July 14. To be effective a majority vote of the whole Council of 42 members was necessary so that 22 votes had to be secured. Only 27 members attended the meeting but a great success was achieved, 23 votes for and only 4 against. The question has now to be referred to a public meeting of ratepayers when a poll may be demanded.

The Chaos That Henry George Foresaw

THE state of chaos and confusion which we are now rapidly approaching is the one which Henry George predicted more than thirty years ago when he wrote "Progress and Poverty."

He foretold that our inverted form of taxation tended to concentrate possession of the land into the hands of a few, leaving the masses at their mercy. He predicted the coming of the "bolshvist" who would unsystematically overthrow our unsystematized injustice by which it is arranged that the laborer must always work harder and harder but get less and less and learn to lower his standards of living more and more and see his food staples rise higher and higher in price.

And it was Henry George who pointed out, demonstrated and explained that for the evil of inverted taxation there was no possible cure but to reverse it.

The SINGLE TAX PARTY has that one plank in its platform. It is the one plank that is necessary to heal the sick, dry the tears, feed the hungry and bring peace and good will to men.—JULIA GOLDZIER, in the *Advance Sheet*.

Surmise as to The Future of The Single Tax Party

NOW comes the Single Tax Party, which will further the taxation theories of Henry George. That the new party, though it will have a national ticket in the next presidential election, and some state tickets also, will elect many of its candidates is very improbable. This is a two-party country. The average American doesn't like to wander into new political pastures, though he may like the looks of the clover there.

However, there is reason to believe that the Single Tax Party will make the majority parties think and perhaps may eventually enlighten them even as the Prohibition

Party at last succeeded in enlightening them. There is a general belief that there is something radically wrong with our taxation system, something toweringly unfair when a man who improves his property and benefits the community, is taxed more than the man who does not improve his land. Also, there is a belief that speculation in land should be curbed; that many of our social ills are due to the juggling of plots of earth by financiers, and that something should be done to make it easier for men to secure land upon which to live and raise food, if they will.

The Single Tax may be the remedy. The Single Tax does not eliminate property rights; it does not mean common ownership of land; it simply means that those who would profit from the soil must find use for the soil. Henry George argued that under his system no other taxation would be necessary, and there is reason to believe that "George said it."

The new Single Tax Party may prove a gigantic factor, though probably indirectly, in the readjustment of the national economic life. *Detroit Times*.

"Land cannot be increased as capital can, and the single land tax has elements of danger." So argues the N.Y. *Times* editorially,

The element of danger exists only for those who now hold land unproductive or draw tribute for its use by others. The very distinction drawn by the *Times* between land and capital is what justifies the tax on land values. Only by the productive use of land can capital be increased. A tax on land values can be paid only by the productive use of land. Therefore, a tax on land values directly promotes the increases of capital, through the increase of wealth. What we need in this vast country of ours is, not the increase of land, but the increased and better use of land. This is a distinction which the *Times* might with profit ponder.

Dr. Taylor and Henry George

IT was Taylor who pointed out to George that to make a short magazine article of the material in hand, as his friend proposed to do, would be altogether insufficient. He urged George to make a book of it, which he did. During all the difficulties of preparation and publication (the manuscript was at first declined by the leading publishers), Taylor was George's chief friend, critic and adviser. He revised all the manuscripts and subsequently the proofs, George's syntax being sometimes at fault.

You cannot make Taylor talk about the part he played to win success for the work, but George has spoken eloquently upon it. There is a grateful inscription in a copy of the original edition of "Progress and Poverty," which the author presented to his friend "in token of feelings which it could but poorly symbolize were it covered with gold and encrusted with diamonds."

BAILEY WILLARD, in *San Francisco Bulletin*.

The Dream and The Reality



WHAT THIS CARTOON TEACHES

In the making of our laws, have we been careful to keep opportunity open?

Is it possible that we have allowed the land, the only natural fountain of wealth, to be appropriated as private property, without conditions as to its adequate use?

Are we dealing honestly with the industry, enterprise and progressive elements of our people, when taxes are laid heavily upon him who develops, and lightly upon him who holds idle, equal natural resources?

Does our fiscal system—which, in our social and political construction, has been called the Law of Laws—show intelligence of the right kind?

Is the intelligence which is represented in the great industrial and commercial enterprises—the business, manufacturing and labor organizations—of this country, satisfied with the status quo?

Is the practical genius and good sense of the American people fairly represented in any adjustment of taxes uniformly discriminating against the industrious and in favor of the slacker?

The really productive members of the American community have been too little concerned with the direction of the fiscal machine. They may have felt its general inconveniences, and at times apprehended its relation to particular trade conditions; but they have failed to realize

its tremendous imminent potentials of uplift or disaster.

In facing the grave economic distress and disorder in this country—an anomalous and artificial product in the midst of unlimited natural wealth—is it possible that the leaders of Capital and Labor will be satisfied with superficial treatment of symptoms, and fail to seek the fundamental maladjustments which are the causes?

We do not think so.

Action must not be delayed. Legal obstruction to the free development of our natural resources must be removed, and that speedily. Otherwise, the imperious urge of elemental justice, too long deferred and denied, will burst the barrier of our legal devices and seek, through a social catastrophe, the realization of a juster social order.

The virile youth of our country has just such visions as this cartoon portrays—sane instincts of productive labor, and that higher creation, a home.

Upon just such instincts—given their rightful freedom of exercise and growth—depends our strength as a people, the purity, grace and safety of our social order, and the justification of our existence as a nation.

Can we truthfully say that America has remained faithful to the inspiration of her founders and kept her promise of the right to "life, liberty and the pursuit of happiness" to those who should come to her?

Labor's Burden and How to Remove It

NOTHING marks the time in which we are living more strongly than the ever increasing volume of social discontent. This is caused mainly by the terrible inequality in the distribution of wealth. On the one hand, we see a small number of persons in the enjoyment of enormous incomes, which they have done little or nothing to earn; on the other, the workers, who produce the wealth, receive, individually and collectively, far less than the value of their labor. In addition to this, there exists a vast army of the permanently unemployed, who are eager to work, even at wages lower than the real value of their labor, and are denied opportunity. The result is low wages, grinding poverty, with the accompanying evils of preventable disease, vice and crime.

What is the cause of this condition? Our aggregate resources are boundless; and labor, if free to produce, can easily increase the present output of wealth to the extent of providing comfort for all, according to the highest possible standard of living. The evil must lie in some fundamental condition which prevents labor from producing freely, and which distributes the product of labor unequally and unjustly. Every man is entitled to receive from society the full equivalent of the services he renders to society, and no more. Riches as such do not necessarily imply theft or exploitation; but unearned riches, derived from the power to compel tribute by the mere fact of ownership, do so. If you and I pick berries in a field, where the supply is abundant and open freely to all, I do not rob or injure you, if I, by greater skill or speed in picking, by greater industry and persistence, by closer concentration and by not stopping to eat part of the berries I have picked, am able to pick six baskets a day to your five. You still have all that you produced, and are no worse off because I was able to produce more, and receive the natural reward of the qualities which enable me to do so. But if I claim ownership of the pasture, and add each day to my six baskets one of your five as tribute paid me by you for allowing you to pick berries at all, that extra portion of my gain is at your expense, and places you at a permanent handicap in competition with me; since I always receive all that I produce and one basket over, while you receive one basket less than you produce. And the more fully all the berry pastures are monopolized, the larger proportion of your product I can demand, and force you to surrender to me, before allowing you to produce at all.

Since all wealth comes from the land and is produced by labor, what is true of berry pastures is true of all natural opportunities. Where these are all controlled by tribute-gatherers, labor finds the same conditions, no matter which way it turns. Rent, which is the price paid for access to natural opportunities, tends to increase, until it absorbs all that labor produces above what is barely necessary to maintain life. Wages, which are the reward of labor for its exertions, naturally consist of the whole product of labor,

but are forced by land monopoly down lower and lower, to the point of bare subsistence. It is not capital which robs labor, since capital itself is only stored up labor, and has to pay tribute to land just as much as does labor which is applied directly to the land. All the capital in the country amounts to hardly a twentieth part of the value of the bare land. If money, tools and machinery were rained down from heaven in a limitless supply, they would be of no use without the right to work with them on the land and to apply them to the materials which are taken out of the land; and the landowner could still demand his own price for the allowance of this right. When the use of machinery, labor-saving inventions, thrift, sobriety, scientific knowledge, division of labor and efficiency increase the ability to produce wealth, rent rises in such a degree as to absorb all the advantage for the landowner, leaving labor just as badly off as ever. When the capitalist seems to reap the benefit, it is because he is not only a capitalist but also a land monopolist. The capitalist who is not also a monopolist is forced to keep wages down by competition of other capitalists, who are carrying on industry under the same forced conditions that he is; and neither he nor they make anything out of low wages. In fact, where wages are high, interest, which represents the average return to capital, is also high; where wages are low, interest is low. The normal return to capital represents simply the equivalent of its share in increasing the productivity of labor, and is therefore not secured at the expense of labor. It is what is left over, after labor is fully paid. Hence it is not capital which robs labor.

What keeps wages down and oppresses the laborer, is lack of equal opportunity. If there are ten men seeking work, and only nine jobs to be had, one man must be left out. Rather than starve, he is forced to offer his services at less than their fair value, and less than what the men employed are receiving. This must be accepted by the employer, as he is forced by competition to buy labor as cheaply as he can. That throws one of the other men out of his job; and to get it back, he must offer to work for lower wages; and so it goes on in an endless circle, until wages are down as low as possible, down to the point of bare subsistence. The whole fight of labor organizations is to resist by collective bargaining and the threat of tying up industry by strikes and boycotts the full working out of this tendency. Even by these costly methods, they succeed only in raising wages to a slight extent above the minimum, and must keep fighting to hold what they have gained. Never do they even approach a scale of wages representing the full product of labor, which is the just and natural share of the laborer. Such is the condition as it actually exists, the lack of opportunity to work always keeping a large number of men out of jobs, and keeping wages down, with a constant tendency to go lower still.

Suppose, on the other hand, that there are ten jobs, and only nine men seeking work. In order that industry may be effectively carried on, the full complement of ten men

must be secured at any price. This produces just the opposite effect to the former condition. It forces wages steadily up, since the tenth man needed must be attracted by the offer of wages fully equal to what he can obtain by working for himself independently; and the same full wage to each of the other men, to hold them all at work. The result of this is the rise of wages to the full value of the product of labor. It cannot go higher, because then nothing would remain for the return to capital; and industry would have to cease; nor should it go higher; for it represents complete justice.

The whole labor problem, then, can be solved only by opening up to labor such complete opportunities that no man need be out of a job; that if employment in the labor market is not open to him, he can employ himself, and get all that his labor is worth. The only way to bring this about is by destroying land monopoly, which is simply a form of slavery. The system of chattel slavery was nothing but the ownership of labor. The master could compel obedience by the crack of the whip. The owner of the earth is also the owner of labor, because he is able to compel obedience by the threat of starvation. It makes no difference to a man whether he is bound and food in abundance strewn freely about just outside his reach, or whether he is free, and the food locked up where he cannot get access to it. He starves in either case. Access to land means opportunity to produce. Land is in its nature as free as air, and no more the property of individuals to the exclusion of others than the air we breathe. It is only custom which has given us a different feeling about it, so that we tolerate landlords, but would regard landlords as a monstrosity. With freedom of the land, nobody could enslave labor.

This does not mean that it is desirable to confiscate land. Private property in land, while not a natural right, has developed as a necessary social concession, in order to give stability to production, and thereby to encourage the development of industry; and its continuance is called for on the same grounds. But this means only private property in land for purposes of production. When ownership of land is used, not to produce, but to compel tribute from others, the social compact is abused; and the good is turned to evil. Yet to withdraw the privilege because of the abuse would mean to destroy all incentive to produce, and to force a return to primitive methods of production, which would involve a collapse of civilization itself. Neither is it practical for the government to determine exactly how far the individual is making the proper use of his land, and to control him accordingly by an endless amount of oversight and dictation. All that is necessary is to require that each person enjoying the privilege of owning land shall pay to the whole people what the use of his particular portion of land is worth from year to year. In other words, rent should become social property. What labor and capital draw from land by their exertions, and thus turn into wealth, justly belongs to them, in proportion to the contribution of each; but the rent of the land, which simply stands for the superior opportunity of one location over another having

less of what is called land value, belongs only to its producer, which is society itself. Without the existence of a population, land, however useful, would command no value, any more than the air. It is the presence of the people and the sum of their individual and collective activities, which give land its value. Land in the centre of a large city is worth more than land in the outskirts, simply because by virtue of its location, labor and capital expended on it will be able to derive larger returns than they would on the land less favorably situated. This value is a perfectly natural product, and not arbitrary in any way. If the use of the land were put up each year at auction, the highest profitable bid would represent the actual rental value. If the city should move away, the value would disappear.

Taking rent for social purposes would have many results, besides being in itself absolutely just. It would stimulate production at once, by taxing land into use, especially since this one source of revenue would pay all the expenses of government, as has been fully determined by close investigation, and would therefore make it possible and necessary to abolish all other taxes, which lay a burden on industry by increasing the cost of the products of labor. The owner of the land could not make money by renting the bare land to others, since all the rent would be taken from him by the government, and would go into the public treasury. He could earn money from his land only by himself using it as a laborer or as a working capitalist. If he did not wish to do this, he would have to give his land up, as it would be a constant expense to him, with no return. This would bring the selling price of land down to almost nothing, and enable anybody to obtain desirable land for use, subject only to the condition of paying the annual rent to society. This condition, without any arbitrary restriction on the amount of land any person might hold, would itself prevent any person from taking more land than he could use to advantage, and would leave plenty for everybody. There is no danger of not having enough to go around, when it is realized that Belgium, in days of peace, even without living under a very good industrial or social system, was able to maintain nearly 600 persons to the square mile, and was no worse off than the average country under similar economic conditions; while the United States has only a trifle over 30 persons to the square mile. This country alone has land of the best sort enough to support in comfort several times the present population of the whole world.

This freeing of the land would free labor to the fullest extent, by offering ample opportunities to all. There would be no unemployment, where each man could produce for himself, if he wished. It would not be necessary that all workingmen or a tenth of them should actually be qualified or inclined to work on the land. The proportion of them able and ready to do so would be more than enough to force up wages for all in every industry; while the return to capital would be regulated in the same manner, since capital would then flow freely to those industries which offered its full return, and away from those which did not. Capital and labor are partners, not natural enemies; and

the rights of both depend alike on the overthrow of monopoly. The reform which has been explained, which is known as the Single Tax, would destroy land monopoly, which is the source of all other monopolies and of the burden under which labor is suffering.

BOOK NOTICES

*THE OLD FREEDOM

This work by Francis Neilson is an examination of the problems of Labor and Capital which have received additional importance by reason of the great war and the period of reconstruction through which we are passing, and to which the changed attitude of some of the financial and industrial leaders has given increased interest.

The title of the work is deliberately chosen, since Mr. Neilson argues that freedom was the condition of old, and that abuses of privilege grew up with the loss of these conditions or abridgement of laws and customs under which the economic equality of the subject had been formerly recognized. There is enough color in this theory to give it strong warrant. Mr. Neilson quotes in support of it Green's "History of the English People" and Freeman's "Growth of the English Constitution," and Thorold Rogers.

Undoubtedly, equal opportunity was the great principle of early English liberty. It has taken nearly a thousand years to reduce the English laborer to slavery.

Mr. Neilson's work is a strong plea for the Single Tax. "Natural rights," he says, "must be restored if we are not to share Europe's fate. It is the only positive reply to be made to all who favor compulsion—Socialists and Tories alike. By restoring natural rights we shall reset the old foundations and rebuild the best of our institutions, so that America may again open her gates to all who love liberty."

We commend this work, and desire to express our gratification that Mr. Neilson has returned to those literary labors for the great cause which have made his name favorably known on two continents.

A NOTABLE PAMPHLET BY JACKSON H. RALSTON

A scholarly "Study and Report for the American Federation of Labor on Judicial Control over Legislation as to Constitutional Questions," by Hon. Jackson H. Ralston, is a valuable pamphlet of 80 pages. The following from page 49 will interest Single Taxers:

"Finally it was the opinion of Judge Gibson that it remained—with the people, in whom full and absolute sovereign power resides, to correct abuses in legislation, by instructing their representatives to repeal the obnoxious act. What is wanting to plenary power in the government is reserved by the people for their own immediate use; and to redress an infringement of their rights in this respect would seem to be an accessory of the power thus reserved."

Later in life (in 1845), when Justice Gibson had become the chief justice of his court, the foregoing opinion having been quoted, it is fair to say that he remarked that he had 'changed that opinion for two reasons. The late convention, by their silence, sanctioned the pretensions of the court to deal freely with the acts of the legislature; and from experience of the necessity of the case.' (Norris v. Clymer, 2 Penna. Reports, p. 281.)

Age, with its attendant conservatism and advancement in power, seems to have caused the judge to deny the force of his own argument—a condition of mind which was later paralleled by Herbert Spencer who, in his youth, in writing 'Social Statics,' demonstrated to perfection the foundations upon which 'Progress and Poverty' was afterwards written by Henry George, and when his surroundings were changed and bent of mind affected by age so far repudiated the logic of his earlier writings that George was justified in his work 'The Perplexed Philosopher.'"

*The Old Freedom, by Francis Neilson. Clo. 170 pp. Price \$1.00. B. W. Huebsch, N. Y. City.

THE Minnesota Legislature of 1919, by C. J. Buell, a pamphlet of over 100 pages, is issued to inform the voters of the State as to the record of their Senators and Representatives. It serves a distinctly useful purpose, and shows care and more than usual ability in its preparation. Chapter IX on Taxation leaves little to be desired. It is written in short, crisp sentences, and should of itself make a very readable tract for wider distribution. Mr. Buell has done a work which should entitle him to the gratitude of his State, and his many friends will cordially recognize the value of a splendid and unselfish service.

CORRESPONDENCE

EDITOR SINGLE TAX REVIEW:

In answering Dr. C. J. Lavery as to why Single Tax would not increase the rent that a tenant would pay, I fear that, while your answer is perfectly clear to one who sees the truth, it may not be convincing to the student. I do not know that I can make it any clearer, but let us look at it a moment.

I think that question is an intelligent one and one that oftentimes envelopes the student in a maze until he really sees it. He knows that a tax upon goods increases their cost and therefore he is unable to see why a "tax on land" will not increase its cost.

In the first place he must be made to see that the Single Tax is in no conceivable sense a tax upon land. Once, when McKinley was sneering at Single Taxers, old Billy Radcliffe corrected his statement that we proposed to bring in the millenium by taxing land. Radcliffe said, "Not land, but land values, Major." McKinley asked, "Well, what's the difference between land and land values?" Billy answered at once, "The value, Major." There is the whole thing in a nutshell. The difference between land and land value is "the value."

It is true that a tax is represented in the price of everything upon which it is levied. Take 100 as a unit. Let that 100 represent wealth. Add a ten per cent. tax. The price is clearly 110. Let 100 represent land values. Add a ten per cent. tax. Instead of the "price" being 110 it is 90. Now why? Simply because in the one case the tax is upon wealth produced by human toil, as all wealth must be. In the other case the tax is levied upon privilege. In the first instance the tax increases the price. As the price is increased it operates as a deterrent upon the production of that thing. The market is more restricted and limited. There is less of the thing produced. In the other instance, the tax also operates as a deterrent—that is, upon land values. But, obviously, it cannot operate so upon land itself, since, regardless of the tax, there will still remain the same amount of land. In the one instance, it increases the price by checking production. In the other it decreases the price of land by burdening the privilege of holding it idle, and thereby in effect increases the supply. The natural law of supply and demand always controls.

Now, therefore, a tax upon improvements limits them; it restricts the supply, thereby increasing the price. (And let me remark that that part of rent paid for the use of a building is not truly rent, but legitimate interest upon capital invested. In most instances, however, the major portion of it is tribute to landed privilege.) On the other hand, by releasing improvements of taxes, enterprise is encouraged to produce more of them. As the burden of tax is increased upon land values, thereby depressing them, it operates to discourage investment in land, which in many instances must mean the release of it to those who will use it, which in effect is to increase the supply of land.

Obviously, to increase supply is to decrease price, and to limit supply is to increase price. Single Tax, by destroying the speculative value of land, would in effect increase the supply of land, reducing the rent of it. By releasing industry of the burden of taxation, it would increase the supply of wealth, thereby reducing the price of it to actual cost of production, including necessary margin for risk.

By the way, I am heartily with that portion of the Single Tax Party programme that confines our efforts to Single Tax alone. We have injured our cause, or at least prevented its growth, by compromises with socialistic superficialities. One who really sees the land question and understands the nature of taxation knows that there is absolutely no solution of economic injustice in government ownership, regulation,

income or inheritance taxes, or in any other of the thousand and one silly make-shifts proposed by kindergarten students in the economic field. For if all the good could come of these things which their sponsors predict, the only effect would be to increase the value of land, making it all the harder for both labor and capital to get at the source of supply for the production of wealth.

Omaha, Neb.

L. J. QUINBY.

WHEN DAVID GOES FORTH TO MEET GOLIATH

EDITOR SINGLE TAX REVIEW:

The tenor of one of your articles in the latest and best number of our invaluable organ is your regret at the absence of the late Henry George. Of course, his untimely death was a great loss, but he would be the first to condemn the notion that his place as leader could not be filled. His successor will be found at the right moment.

Why not begin a general movement toward the unveiling of a statue at the next annual convention. A statue of Henry George and its unveiling with appropriate ceremonies would draw attention to the spread of his ideas once reviled.

It is indeed a pleasure to know that at last we have a national party, with the Single Tax as the sole object in view. At present it resembles David going forth to meet Goliath, but like the biblical hero it is assured of victory because our object is to give back the earth to all the children of men and destroy conditions which breed vice and poverty and greed.

Washington, D. C.

SYDNEY J. HAMILTON.

IN DEFENCE OF THE BAHAI MOVEMENT

EDITOR SINGLE TAX REVIEW:

I am extremely sorry to see in your columns a violent attack on the Bahai movement because of its alleged failure to see deeply into the true line of approach toward the solution of the economic problem. As an unqualified Single Taxer who at the same time has accepted the teachings of the Bahai Revelation, I must enter an earnest protest.

A few weeks ago, I paid my annual visit to Green Acre, Maine, the Bahai summer centre, where lectures and discussions are held on all subjects, in the effort to reach a broader knowledge of truth. By special request, I gave a lecture on behalf of the Single Tax, as I have done in previous years. I had an excellent and sympathetic audience; and the many questions asked me at the close of my address were all of a friendly nature. Among my auditors was Ahmad Sohrab, who is at present in this country as the personal representative of Abdul Baha. If there were anything in the Single Tax in the faintest degree inconsistent with the Bahai teachings, he would have been quick to point it out. On the contrary, he expressed himself most sympathetically, and told me he had recently been reading "Progress and Poverty" with special interest, and had also read it to Abdul Baha.

Many of the Bahais in this country are Single Taxers, some of them most emphatically so; and I have yet to meet one of them who is strongly hostile to the principle. It is true that Baha'ollah, dealing mainly with the larger spiritual principles, and laying great stress on the necessity of economic justice, does not specify the precise method of the Single Tax. But he does dwell on the necessity of opening the bounty of the earth to all; and as we well know, the Single Tax is the concrete method of accomplishing this result.

The spirit of the Bahai movement is that of practical co-operation with all undertakings for the well being of humanity. It is a tremendous stimulus to labor in every great reform, and a dynamic force which strengthens the hands of all who receive and apply it. I am and have been a better and a more zealous Single Taxer because of my acceptance of the Bahai principles.

New York City.

JAMES F. MORTON, JR.

REPLY

We hope all our readers will turn to our editorial in July-August REVIEW, page 103. There we quoted from Tract 9, page 10, distributed at the Bahai Congress in New York, in which it is said:

"No religious books of the past prophets speak of the economic question, while this problem has been thoroughly solved in the teachings of Baha'ollah."

Our comment on this was as follows:

"Only ignorance of the teachings of the Jewish prophets or reliance upon the ignorance of the audience can account for such an amazing statement as the above quoted. The Old Testament, to mention no other religious books, is saturated through and through with the conception of a divine justice satisfied only when made manifest in every human relation—including those we call economic."

We then quoted what the Bahai prophets had to offer after their amazing boast that "the economic question had been thoroughly solved in the teachings of Baha'ollah," which turn out to be nothing but time-worn counsels of piety and charity.

Is this a joke? We don't know a thing about Bahaism. It may be perfectly lovely, and all that Mr. Morton claims it is. But how does that constitute a reply to what we have said about it? They have lied about the prophets, and then boasting that they have thoroughly solved the economic question they offer a lot of perfectly harmless, pale and anemic recommendations for social reform that would discredit the intellectual capacity of a high school girl.—EDITOR SINGLE TAX REVIEW.

THE FUNDAMENTAL LAW OF NATURE

EDITOR SINGLE TAX REVIEW:

Many years since Emerson said, "The laws of nature, which are the angels of the Most High and obey His mandates, are hastening on the time when a child shall die a hundred years old, when sickness shall fade from the world and with it the sins of the soul."

The first or fundamental law of nature is, that wherever men gather together in large numbers, wherever they congregate and settle, there land becomes valuable. There money is needed for all kinds of public purposes, and right there in the land, near at hand, nature supplies a never increasing fund for public purposes.

Each newcomer, from helpless infancy to snow-capped age, involuntarily adds wealth to this common fund. Every worker, every idler, yea, every loafer drops either his own or somebody else's pennies into this common reservoir of wealth. It is an involuntary value given to it by everyone that lives and moves and has a being on the land, under the land, or in the air above the land.

This fund keeps pace with the need for public improvements. The denser the population, the more crowded the streets, the greater the rush of individuals toward any given point, there these land values soar into millions and sometimes billions of dollars, as in all the big cities of the world. If the people leave, or emigrate to other localities, these values go with them.

Once we thought that only rich men were of value to a community; that poor working peoples' comings and goings were of small consequence. We are learning better. All are needed, the worker beyond any other; but this common fund, this involuntary value which owes its existence and perpetuity to the presence of the people, must be used for public purposes ere the House of Civilization can have any foundation save one of sand.

To insist that this foundation shall now—since the old world is passing from under our feet—be imbedded in the rock of justice, and made stable for all time is the duty of the hour. This can be done only by taking for public purposes these publicly created values, and untaxing industry the world over. By so doing we will have heeded the First or Fundamental Law of Nature.

Los Angeles, Calif.

JOSIE THORPE PRICE.

HANDICAPPED BY SELF-STYLED RADICALS

EDITOR SINGLE TAX REVIEW:

The country is full of men who believe in the Single Tax, with all that it will mean to humanity, but I believe that to be taught and acknowledged and thereby applied to the solution of the great industrial problem, it must be divorced from other issues. Every real Single Taxer must believe in democracy and liberty in their pure meaning, but the

Single Tax movement has for twenty-five years, since I have been familiar with it, been terribly handicapped by being largely in control of self-styled radicals, who with great egotism have condemned everybody and everything, but who know little of liberty from the basis of principle.

I have looked for the day when the Single Tax would really start in its purity and grow and fill the whole earth.
Chicago, Ill.

ROBERT C. BRYANT

A NOVEL PROPOSITION

EDITOR SINGLE TAX REVIEW:

An acquaintance of mine insists on her young daughter living in Berkeley, California, instead of San Francisco, across the bay, because of the prevalence of crime in the latter city. The voters of Berkeley had placed in office an efficient chief of police, and so the land values of the city were increased about \$1,000 by the presence of this lady.

In the center of Oakland is a large tract of land for sale. On it is a sign reading: "A \$60,000 technical high school two blocks from here." Is it not primarily because the voters of Oakland have elected a progressive school board that a fund has arisen and is locally available in land values for high school purposes?

When the Fickert recall election took place in San Francisco the argument used in favor of his re-election—so I am credibly informed—was that property interests in San Francisco would suffer if Mooney should be acquitted, for the people would then conclude that union labor again dominated San Francisco. Reactionaries see the connection between voting and land values. How can Single Taxers ignore it?

Why not pay voters—say \$20 a year—the fund for this purpose to be raised by a tax on land owners?

Gerrit Johnson is right in saying that display of martyrdom does not help. "No one is interested in a movement that spells trouble. But in trying to make the Single Tax popular let us make it attractive to those on whom its adoption depends, and at a time when it counts—at the beginning of Winter.

Let us then begin by taxing land values to pay to all voters for services rendered.

Wadena, Minn.

WALTER B. LOWENSTEIN

REPLY

We assume that Mr. Lowenstein is serious in advancing this proposition. It is by no means so absurd as it will seem at first blush. If land values are in excess of needed public improvements some such disposition of this common fund might indeed be considered. But it is not possible to conceive of a time when needed public improvements will not continue to absorb all increase in land values. The right of the people to dispose of their common fund in any way that seems best to them is not to be denied, but this proposition ignores the need of returning this revenue to the land in public improvements so that land values may be constantly replenished at their source.—EDITOR SINGLE TAX REVIEW.

SOME INSIDE HISTORY OF THE CHICAGO SINGLE TAX CLUB

EDITOR SINGLE TAX REVIEW:

In all probability you recall that the writer was Secretary and Treasurer of the Chicago Single Tax Club for about ten years. During that time he had the opportunity to observe the correctness of your comment regarding Single Tax Clubs. It was during this time that dissensions arose over the possibility of injecting Single Tax into politics. In the many years that I have been acquainted with the movement, especially with the Chicago Single Tax Club, I believe that I am in a position to talk authoritatively.

The Chicago Single Tax Club was the largest economic club of its kind in the world, having not only the greatest number enrolled as members, but among them what are known as the stars and great lights of the movement. The club ceased to grow or to arouse any great interest to a degree that would lead one to believe that the course

pursued was not the best one. Many members became tired of hearing the proposition discussed between themselves. The greater portion of the time was spent in splitting hairs, defining terms and speculating upon future possibilities. When the above was no longer interesting the checker board was resorted to.

A different atmosphere, however, developed as soon as the majority of the members of the club decided to go into political action. The so-called leaders refused to lead, they actually did everything that was possible to hinder the movement, but those that had faith proceeded and immediately there came into our halls a new and large following of strange faces that never would have entered the hall had we continued in the old method. As long as we only talked no one was interested except the casual few that came in to replace those that had become acquainted with the proposition and dropped by the wayside.

Without means and small support we attracted a great amount of attention and publicity, and sold large quantities of literature. And while our vote was not large the tendency was after about three years to double at each election. Had the club had with it men of sufficient caliber and means to give it stable backing in all probability Chicago and the State of Illinois would have been on the map as a beacon light to the balance of the country.

Make no mistake, unless the Single Tax proposition comes into politics it will be a million years before it receives any recognition or is placed in operation to any great extent. Looking over the field at the present time you will note that countries supposedly less intelligent than ours have adopted the Single Tax method in localities, but here in the United States where the idea was given its birth and the greatest impetus we have as yet to point to a single locality, regardless of its size, that has been sufficiently educated to give it a trial. I am not speaking about localities that we have had to buy up in order to put the idea into practice. And I might add here that even these have not assumed a proportion large enough and of sufficient prominence to fill a thimble in comparison with the amount of money, time, energy, and expense put forth.

If the experience of the past is a guide for those either for or against political action then all the letter writing and books on the subject are of no value. The sooner this movement gets into political action the sooner will follow its adoption. In other parts of the world where it has taken this course it has received not only attention but measures have been gradually passed in its direction.
Cleveland, Ohio.

G. J. FOYER.

PARTY ACTION THE HOPE OF THE SINGLE TAX

EDITOR SINGLE TAX REVIEW:

The most enthusiastic Single Taxer, whether a "party man" or believer in unorganized propaganda, who does not live in a cloister but takes a walk or ride occasionally through the crowded "poorer districts" of a large city, generally experiences a deep feeling of gloom as he contemplates the numbers that must be enlightened before any hope can be entertained for the future of our cause.

To my mind, there is *no way* to dispel this gloom from the mind of the non-believer in political organization. He knows these great masses of men are not only non-thinkers and densely ignorant of economic truth, but will, like the swine, turn again and rend anyone, not of their own class, who would cast before their understanding our pearl of great truth—which offers only justice with no immediate or unmoral gain.

To the party Single Taxer, however, the gloom becomes dissipated when his reading of history proves that the great masses of men have always been non-thinkers and ignorant, and yet more or less morality and justice have advanced. He feels he has something to offer them, something not entirely new, and by which they have been accustomed to get the small amount of liberty they now enjoy. He feels that perhaps the larger amount of liberty involved in the Single Tax may some day appeal to them.

The heart of the party man is cheered by daily coming in contact with "brands plucked from the burning," in other words, men who have risen from the ranks of the non-thinkers out of the depths of ignorance

and are now under the stimulus and encouragement of political comrade ship—valiant warriors in the Army of Emancipation.

He knows that the place for these "brands" to do their best work is not in the calm, polite and decorous surroundings of a Single Tax "Society" meeting, but on the street corner, right on the ground, with only the slight elevation of a soap box or wagon-tail intervening, there to tell the story of "The Land for the People," with the Single Tax as the instrument for its restoration. Others of these "brands" he knows are in the shops, mills and factories, telling the same story and in language their comrades can understand. Why should not the gloom be dispelled?

It may be argued that all this may be used by the non-party man. This is largely true, but with one great and weighty difference. The non-party man when asked by the "brand," what can I do to hasten the coming of the Single Tax directly, has no answer, while the party man has a very direct and conscience-stirring answer. That answer is to "give up your association with political parties, and leaders whom you are now convinced do not even attempt to operate in your interest, and join the association of the party and leaders who stand for the interests of the disinherited masses of mankind."

All this is almost a repetition of what I have said in the other letters of mine you have so kindly published. I now come to the point I wish to jab into the understanding of the Single Taxer who believes it can be established without the adoption of practical methods.

Single Tax Party men have discovered—what the old party leaders discovered long ago—that it is not necessary to have the entire mass of voters thoroughly broken to their harness. They have found that men, like sheep, will follow their leaders and that these leaders can lead them to advancement or to their destruction.

This being so, and the party method being the best to enlist the services of the "brands" aforementioned, why should not, or what is to hinder, these "brands," with their simple, easily understood doctrine of man's right to life, liberty and land, becoming the leaders of the masses? I am writing this without the faintest hope of ever seeing a majority of voters standing for the Single Tax, but this does not seriously disturb my impatient and optimistic soul, for I feel that before long that happy consummation, the sentiment created for real liberty, and the love of justice instilled into the masses of men by the work of our leaders and the devoted persistency of our "brands," will make the "right of all men to the use of the earth" so apparent, that no party or party leader will dare oppose it.

Philadelphia, Pa.

OLIVER MCKNIGHT.

PRAISE FOR J. R. HERMANN

EDITOR SINGLE TAX REVIEW:

Several months ago I wrote to the editor of the REVIEW concerning advisability of a campaign in Oregon and my plan and my belief that it was the only plan of campaign that could result in adoption of Single Tax in this State.

Mr. Hermann, manager of the Oregon Single Tax League, not long personally known to me, has not agreed and does not agree with my opinion. I have therefore held that but little could be accomplished by any other method. In justice to Mr. Hermann I desire to say he has made surprising progress in propaganda, newspaper concessions, solid backing by labor unions, etc.

The amendment, which I delight to say is the first pure Single Tax amendment ever offered in this State, seems to meet with general approval and I am of the opinion, after observing the progress Mr. Hermann has made under adverse circumstances, that with reasonable financial backing he may accomplish what I had thought unlikely.

Funds are necessary to reach and secure the farmer vote which is the deciding element of the State and in admiration for Mr. Hermann I would say that one who is willing to and has inaugurated a campaign largely at his own expense is worthy the support of all those who are able to contribute financial aid in the struggle for justice. Mr. Hermann is an earnest and indefatigable and shrewd campaigner.

Being deterred by circumstances from actively engaging at present in the present campaign, I nevertheless wish to record, if it may aid

the lofty purpose of a sincere man, my recognition of Mr. Hermann's ability.

Portland, Ore.

LOUIS BOWERMAN

A CRITICISM OF THE GREAT ADVENTURE AMENDMENT

EDITOR SINGLE TAX REVIEW:

I admire the spirit of the Great Adventure workers in California, and hate to say anything that sounds like knocking their work; but I do wish they would shorten their proposed amendment. I find it difficult to imagine a majority of the voters of any State in this Union voting for an amendment which contains a paragraph beginning "The intent of this." The repealing clause is superfluous, because every constitutional amendment has precisely that repealing effect which is there specified without its needing to be expressed in words. And all the complicated "provided" clauses in the first paragraph could be omitted if in place of the words "all revenues shall be raised" they used the words "no taxes shall be levied except", with the rest of the sentence made grammatically to fit those words.

All this needless verbiage in the amendment is a tactical weakness in the campaign, where a short plain statement, which has the air of thinking itself self-sufficient without explanation and of not feeling the need of backing down part way, would appeal more forcibly to the men we want to reach.

The fact is that Luke North and Herman Kuehn were originally opponents of the Single Tax, desiring to obtain land reform by a different method; and when they went into the Single Tax campaign they (in particular, North) inserted the clause "The intent of this" etc., as a compromise with their former attitude, a provision which they felt their distrust of the Single Tax itself seemed to require. We honor Luke North as a first-class fighting man; we are grateful for his services to the cause, but now that he has gone beyond this fight, does loyalty to his memory require us to retain among our propositions this intimation that the adoption of the Single Tax will not of itself suffice to do its work?

Ballard Vale, Mass.

STEVEN T. BYINGTON.

[Mr. Byington's strictures do not apply to the new proposed California amendment.—Editor SINGLE TAX REVIEW.]

A GOOD WORD FOR CHARLES FERGUSON

EDITOR SINGLE TAX REVIEW:

Referring to your drastic criticism of Mr. Ferguson's writings, Mr. Gault's letter and your rejoinder, I would like to say that I have heard much of Mr. Ferguson's work and heard him speak and explain his views many times. While at first I was repelled by his vagueness and seeming contradictions, I came to have a high respect for his courage, his high purpose and an elevation of thought that had a vivifying and stimulating effect upon the reader. There is a strong vein of poetry in Mr. Ferguson's writings. At times he states or restates a truth with striking felicity. It may not be new, but what is new?

It was not the originality but felicity of statement and moral force that made Henry George the great man he was. I am not comparing George to Mr. Ferguson, but he is in sympathy with the Single Tax.

The best idea of Mr. Ferguson's theory is perhaps conveyed in his speech at the Stevens Institute dinner. And, after all, is not the gist of his philosophy that of Carlyle that the power (capital, if you like) should be in the hands most capable of using it wisely and for the service of all?

Mr. Ferguson apparently thinks banks and bankers could, if they would, transform the business world for efficiency and service. He calls them now desk agents for idlers and wastrels. I am not a financier, but are not banks and bankers and the Stock Exchange merely a symptom—not a cause? An association of business men back of Mr. Ferguson offer to send business engineers to any community to put them to rights. What do they propose to do when they get there? I have the same feeling at times in reading Mr. Ferguson that I have in reading George Meredith. Here is a fine nature with a high purpose

but the final impression is that of a brilliant sun trying to break through a fog.

But it seems to me that from a Single Tax standpoint Mr. Ferguson's influence is beneficial for he combats socialism which is so rampantly confident just now. Like free verse socialism is so easy to catch.
National Arts Club, N. Y. City B. H. NADEL

SOME POINTS OF DISAGREEMENT

EDITOR SINGLE TAX REVIEW:

Let me congratulate you upon the great improvement in your paper. It is full of snap and punch and is most readable.

I cannot follow some of your ideas. Your desertion of free trade until we get Single Tax is almost unbelievable. The idea that we should not purchase German goods that we want for fear of conferring some incidental benefit upon them, but should content ourselves with inferior products of American manufacturers, always struck me as cutting off the nose to spite the face policy. I would also strongly oppose the Single Tax Party movement for this State at the present time, although I realize that it may offer the best field for propaganda in New York, Pennsylvania and other places. It seems to me that our friends in England, for instance, might have had half the loaf by this time with the immense relief which that much of the reform would mean to the people of England if they had concentrated on the fiscal rather than the social side.

While in no wise abandoning our belief for the Single Tax unlimited, we have come to feel here that actual political progress can best be made as a tax reform rather than a land reform movement. When the Single Tax limited is accomplished, as in Canada and Australia, then we feel will be the strategical time for a drive for the whole thing.
Baltimore, Md. CHARLES J. OGLE

REPLY

Mr. Ogle cannot follow some of our ideas. One of these is that we strike first for the most important thing—free land, relegating free trade to the position that it occupies of right—one of minor importance. This "idea" is based on the experience of our failure in the direction Mr. Ogle would have us go. So much for one point.

We would give Germany the privileges of trade to which she is entitled when she becomes a decent member of the family of nations—not till then. We are not concerned for the moment whether this would hurt us or not. That covers another point.

Our English friends will read Mr. Ogle's criticism with some surprise. Their gospel has been that of Henry George, and nobly and most inspiringly have they hewed to the line. If their issue has been betrayed by the Liberal leaders they are not to blame for that; they could not have foreseen such treachery. Our faith in the Democratic Party has been equal to theirs.

As for the fiscal advances in Canada in our direction. What they lacked was the spirit and the knowledge that would impel them to go further and a political party to erect the Single Tax into the dignity and importance of a political principle. That explains the reaction in Vancouver, where for lack of intelligent appreciation of the social advantages of the tax on land values, recent steps have been taken to successfully overthrow the small measures that have been obtained. That covers our friend's fourth point.—EDITOR SINGLE TAX REVIEW.

IN DEFENCE OF HERBERT BIGELOW

EDITOR SINGLE TAX REVIEW:

One of our Single Taxers made the assertion this morning that Herbert Bigelow and some more Single Taxers, who were in the last constitutional convention with Bigelow, wrote an inhibition against the use of the initiative and referendum for Single Tax purposes into the initiative and referendum provisions of the State Constitution. When I asked upon what he based his assertion he referred me to an article in the May-June number of the SINGLE TAX REVIEW.

I have found what he probably has reference to on page 81 of that number, under the caption "News from Many States" There you make the statement that our initiative and referendum prohibits the use of

the initiative and referendum to obtain the Single Tax, and you hold Bigelow responsible for it.

I was a member of that convention and was one of the group that was known as the "Bigelow group" in that convention, and any condemnation which he deserves because of what was known as his programme, would naturally have to be borne by the rest of us. Therefore, I feel that I owe a duty to myself to correct you in what is probably a misunderstanding of our constitutional provision and a lack of information as to what happened in the convention relative to the initiative and referendum.

In the first place our constitution does not prohibit the use of the initiative and referendum to obtain the Single Tax. There is only one way that we could get the Single Tax in Ohio, and that is by an amendment to the constitution. Whenever we get enough signatures to a Single Tax amendment petition we can submit our amendment to a referendum vote. There is nothing whatever in the constitution to prevent us. The constitution does, however, prohibit the use of the initiative and referendum to obtain the Single Tax by statutory enactment. That is, we cannot pass a law to bring about the Single Tax. This provision means nothing practically, for our constitution provides how taxes shall be levied, and so long as it specifies any scheme of taxation other than the Single Tax, a Single Tax law would be unconstitutional without the prohibition against using the initiative and referendum to pass such a law.

The leader of the anti-Single Taxers in the convention, Mr. E. M. Lampson, was the author of the prohibition and not Bigelow. Bigelow and the rest of us tried to keep it out, but we were not strong enough to dictate everything and this is one of the things we were compelled by force of majority vote to accept. But we knew it did not amount to anything so far as interfering with the Single Tax and we did not worry about it; in fact, we gave its authors the laugh after they had put it through.

It does not make any difference with me whether or not you correct your statement, but I do believe that you should be fair enough to Bigelow to make a correction, and I submit that you owe it particularly to your readers to set them right on this matter at your first opportunity.

Cleveland, Ohio.

WM. P. HALLENKAMP.

REPLY

Replying to Mr. Hallenkamp, let us review a few incidents now rapidly becoming ancient history. Mr. Bigelow, a prominent Single Taxer of Ohio, was working for the Initiative and Referendum in that State, and was a highly receptive candidate for the chairmanship of the approaching Constitutional Convention, as well as prospective candidate for gubernatorial honors. We had a theory at that time that it was highly useful to the cause to advance the political ambitions of Single Taxers in other political parties, preferably, of course, the Democratic Party, whether they were working for the Single Tax or not. Usually they were not. Mr. Bigelow, as has been stated, was working for the Initiative and Referendum.

Single Tax money was lavishly expended to get Mr. Bigelow elected president of the Constitutional Convention. Single Tax money and influence finally did elect him. Now whatever Mr. Bigelow's associates in that Convention may think, there are a rapidly growing number of Single Taxers who are confident that the results obtained were emphatically not worth the money.

These are the sum total of the results: The tax provisions of the Constitution (already so bad that they were held up as a horrible example to other States even by moderate tax reformers and economists), were made worse than before, something that most students of taxation would have regarded as impossible, and there was placed in the Constitution the provision inhibiting the Single Tax from the operations of the Initiative and Referendum.

For Mr. Hallenkamp does not controvert our statement, which was a statement of fact. It makes no difference who put that provision there. We did not say Mr. Bigelow was the author of it, but there it is, put there by a convention in which Mr. Bigelow's leadership was sufficiently strong to secure him the chairmanship. There it is, and there

it remains, to have whatever effect it may in delaying the Single Tax. There it is, to exert whatever indirect influence its presence may have in conveying to the voters of Ohio the thought that their wise Constitution makers held the Single Tax to be a highly undesirable and dangerous measure.

As for Mr. Bigelow, we are not concerned with his errors of judgment in the past. But some things are matters of record. It is a matter of record, for instance, that while a candidate, Mr. Bigelow, when challenged for his Single Tax beliefs, said: "I would as soon think of advocating polygamy for the State of Ohio as the Single Tax at this time." It is a matter of record, too, that in a speech at the Niagara Falls conference he made an astounding confession of his creed as a politician that would seem almost to justify Curran's well known definition, a speech which caused the toastmaster, Mr. John McF. Howie, to gasp in comic bewilderment, and called forth a sharp note of dissent from Mr. Bolton Hall, usually one of the most patient of souls.

We care nothing about the motives that animated Mr. Bigelow and his associates in that Ohio convention. What the REVIEW was trying to do in that editorial, and what will be its purpose to do continually is to drive home the lesson of the utter folly of Single Taxers working, for other measures than the Single Tax in the hope of advancing the cause in that way. That inhibition in the Ohio Constitution has this degree of usefulness; it will act as a warning against a like incredible folly in the future.—EDITOR SINGLE TAX REVIEW.

WE CAN MAKE PROGRESS IN NO OTHER WAY

EDITOR SINGLE TAX REVIEW:

Just received the copies of the SINGLE TAX REVIEW that were mailed the latter part of July; they were delayed in transit. I like them very much, and the reading of them takes me back to the days when I tried to do my bit for the Single Tax in Missouri. I was then a resident of Jefferson City, where we had Henry George, Louis F. Post, and John Z. White to lecture in the old Capitol Building.

Since there is to be a Single Tax party I want to join the movement again, for in this way we can make progress, and in no other.

Lakeside, Neb.

HENRY F. SARMAN.

FROM AN OLD FRIEND

EDITOR SINGLE TAX REVIEW:

I am delighted that the Single Tax Party has at last been launched. Here at last is an opportunity for our movement. I shall watch it with the keenest interest and shall look forward to its progress, and wish for its final success and the triumph of real liberty and freedom fairer and nobler than the people have ever dreamed.

Wilmington, N. C.

ERNEST J. FOORD.

GIVE THE PRODUCER THE PRODUCT

EDITOR SINGLE TAX REVIEW:

Much is said and written about the Single Tax. But, after all, is it not summed up in this: "Give the producer the product." That is all. The labor product comes first. The other product is community product. The site value of all kinds of land is an earned communal product. It is sufficient to pay all public expenses in time of peace.

Then no one will hold land save for its best use. This forces every landholder to be a public benefactor.

It would take two hundred million of people to put the land to its best use east of the Mississippi River. That would give six billion dollars public revenue every year (as each man, woman and child would add \$30 a year to land value). Land lies out of doors. Therefore none could hide any of it when the assessors came around. The Single Tax makes land free to all and that makes men free. And a free man can work for himself at will and keep the full product of his effort, and when working for another fix his own wages at the maximum. Any man can see this after a little explanation.

Land value goes with you as your shadow does. Where people settle to make their homes the land value registers their presence.

As a landlord it was long before I recognized that I was a legalized thief. Then William O. Foley came along and gave me a copy of

Henry George's book. In twenty minutes I saw that we had not a good title to land. I have hammered at the fraud every day since, even when laid up with the gripe.

While there is so much said along government lines by the politicians I must congratulate you on your level head in your comments on public affairs.

Fayette City, Pa.

CALVIN B. POWER

A SUGGESTION FOR THE NEXT NATIONAL CONVENTION

EDITOR SINGLE TAX REVIEW:

May I suggest that you invite discussion in the REVIEW of plans or resolutions that are to be brought before the National Convention next year. It is not too early to begin having them discussed, and in fact, endeavor should be made to whip them into some sort of accessible shape for actual adoption, so as to economize time and facilitate the Committee on Resolutions. As you know, when such things are done in a rush they are not apt to be satisfactory to anybody.

Referring to Carranza's message today, the Party attitude should be expressed on the Mexican matter. How shall we like, or receive, "representations" of the British government in behalf of a bunch of British noblemen (absentee American landowners) objecting to American Single Tax laws when we have adopted them?

Newark, N. J.

ALFRED N. CHANDLER.

GLAD THAT THERE IS A SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

I am enthusiastic at the stand you take for Single Tax party action. At least we will now get some publicity and discussion, and we have the greatest opportunity for the general acceptance of our cause if presented in the right way. Emphasis must be laid on private property rights, and the distinction between private and public property. I think in our platform, railroads, telegraphs, telephones, and any service that requires the permanent occupation of or installment on public highways, should be declared as rightful government property, being natural monopolies. But we should draw a sharp distinct line between this and any business that may be carried on on land between the public highways, subject to the Single Tax and competition. Any such business may be open to voluntary group co-operation if desired, but we should set our faces as flint against any proposition for government ownership of such businesses.

Strong emphasis should also be laid on the speeding up of production induced by the Single Tax, the reduction of the high cost of living and simultaneous increase of wages. Several other angles of our economic principles could be taken up by our public speakers and writers to clear up economic problems at present so puzzling to the general public. Our doctrine will find acceptance. People are sick of explanations that do not explain, and cost-reducing that does not reduce. If our case is not presented in this way, Socialism will come, and we shall have to wait for the demonstration of its failure proven in actual experiment. We will not escape some socialistic developments, for some are already here, but we are the only people who know how to meet the menace it holds. At all events, it will be a great satisfaction for many of us to vote for a party and a principle that has our enthusiastic approval.

Minneapolis, Minn.

JAMES JESSEN.

THE following are a few extracts from letters received:

"Now that the Single Tax has been forced into national politics no one can afford to be without the REVIEW."—Arthur H. Dodge, San Francisco, Calif. "I think the REVIEW much more taking under the new form and policy, and consider you are entitled to our thanks and congratulations."—Robt. W. Moulton, Portland, Oregon. "It is too bad more people do not read the REVIEW. It is the greatest paper in America."—Jeremiah Sweeney, Providence, R. I.

The Bottom Question

"This land question is the bottom question. Man is a land animal."—Henry George: Speeches and addresses: "The Crime of Poverty."

NEWS NOTES AND PERSONALS

R. A. HOULD, at the age of four score, has resigned the editorship of the *Liberator*, the Single Tax organ of New Zealand. He began his duties as editor back in 1900, and during his editorship over a million one hundred thousand copies have been distributed. Mr. G. M. Fowlds succeeds Mr. Hould as editor.

A VERSATILE correspondent suggests that the Single Tax Party be nicknamed the Lowest C. L. party, since all parties have nicknames. Then it might be feminized as the "Elsie L" party.

THE *Winnipeg Single Taxer* comments on Prof. Adam Short's remarks that the real remedy for the high cost of living should be to utilize land and the raw material to the utmost. The organ of the Manitoba Single Taxers says that "it is strange that Prof. Short has no proposals of a practical nature to encourage the use of land. He only suggests that the federal and provincial governments give such aid as they can to encourage agriculture. He does not point out that under existing conditions every move made to aid agriculture is negated and rendered impotent by advancing land values."

GEN. WILLIAM C. GORGAS, former Surgeon-General of the United States, is now in charge of the Rockefeller Foundation's yellow fever work.

AMONG the recent visitors to the New York Single Tax Headquarters were Samuel Danziger, Frank Stephens, E. B. Gaston, F. H. Monroe, R. B. Smith of Sydney, Australia, and A. J. Steers. Mr. Steers was instrumental in getting Dr. McGlynn into the Single Tax movement, by presenting to the Doctor a copy of "Progress and Poverty."

The Single Tax Party Book Store is now established in the basement of party headquarters, 246 West 14th Street, N. Y. City. The store is in charge of the indefatigable John Goldsmith, of Philadelphia, who has started the store under promising auspices and with quite a stock of books as a beginning. Those who have books which they wish to contribute to the stock of the new store are invited to make such donations. Orders for books may be sent to John Goldsmith, which will be promptly filled.

L. J. QUINBY, of Omaha, Neb., has recently made a generous donation of Single Tax literature to the New York party.

IN a catalogue of Books and Pamphlets issued by the Zionist Organization of America is this note regarding The Economic Basis of the New Jewish State, by M. W. Norwalk:

"A brief study of the Single Tax and of the moral philosophy underlying it. The purpose is to show that the Single Tax is based on Biblical and therefore Jewish ideals, and that it should thus naturally find its place as part of the law of the new Jewish State."

GEORGE R. MACEY, one of the Single Tax Party's candidates for the legislature in this election, has a communication in the *New York World*, of October 3, on the rent situation in which he says:

"There is a remedy, and it was clearly laid down by Henry George more than thirty years ago, but we are still struggling along trying to push outward an inward opening door."

Our Mother-Land

"The Land is Mother of us all; nourishes, shelters, gladdens, lovingly enriches us all; in how many ways, from our first waking to our last sleep on her blessed mother-bosom, does she, as with blessed mother-arms, enfold us all!"—Thomas Carlyle: "Past and Present," iii. 8.



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