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WHOLE No. 110

January—February, 1922



Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

The Farmers' Load of Taxes

By John H. Meyer

Frenzied Farm Loans

When Will Business Revive ?

By Hyman Levine

A Few Words With Samuel Gompers

By Joseph Dana Miller

Ohio Single Tax Party

Convenes and Nominates

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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 the sale or use of land, 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.

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PUBLISHER'S NOTES

Here are thanks, in lieu of other acknowledgement, to all those friends who have promptly remitted renewals of their subscriptions or contributions to the fund enabling the REVIEW and Single Tax Publishing Company to continue their work for the ensuing year.

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The Single Tax Review

VOL. XXII

JANUARY—FEBRUARY 1922

No. 1

Current Comment

DR. FRANK CRANE has to prepare an article every day on some subject. Now some subjects can be treated that way—and that fast. But not all subjects. Therefore allowance must be made for conditions imposed that compel him to write faster than most people can think.

He does it very well, but of course not equally well at all times. Only recently he has been telling us, under the title, "The Tragedy of England;" after conversing with English bankers and financiers, that the condition of England is more threatening than that of any country in Europe, and he says: "There are some 40,000,000 people in Great Britain and Ireland. This population cannot support itself upon the land. They are absolutely dependent upon selling their manufactures abroad and importing their means of subsistence from abroad."

GRANTED that England is a maritime and manufacturing nation. Granted, too, that if there were more agriculture there would be less manufacturing. Granted, also, that as matters stand anything that interferes with exports of manufactured products and imports of food products must work hardships to her people.

But Dr. Crane's inference is that this cannot in the nature of things be changed—in other words, that England cannot be self-maintaining. But the stubborn fact is that she has been, and in recent times, too, with a population not greatly less. There was a time when she imported very little of her needed agricultural products.

AND when she was so nearly self-sustaining, as for generations she was, great tracts of land were held unproductive as deer forests and game preserves. England not self-sustaining! What she almost was, with all these landlord handicaps, she could again become, with resources for feeding her own population infinitely multiplied.

Whether this is desirable or not is another question. Absolute free trade between nations will decide for every land to what degree it may continue or become self-sufficient. And the question of how far every land may become so, is not important, whatever the uninformed may think. If it gets what it wants by trade, very well; if it produces ninety per cent. of all it needs to eat, drink and wear—very well, too, but not any better. The essential thing is that it gets it. And vast tracts of land held out of productive use, whether the country be self-sufficient or not, whether it produces all for itself, or obtains most of what it need by trade, prevent the people from getting the goods that satisfy the desires of the people. "The tragedy of England" is not what Dr. Crane thinks it is, but is the tragedy of every country, whatever its degree of self-sufficiency.

That tragedy is the use or non-use of its natural resources by the few who monopolize them.

THE *Detroit Free Press*, in its issue of Dec. 25, says: "America needs desperately at this time laws that will afford a reasonable protection to capital, and less mischievous meddling with capital, so that there may be a restoration of confidence." Will the *Free Press* indicate to us the kind of taxes which will reasonably protect capital and involve less mischievous meddling with business? If it has such a tax to suggest, may we not ask that it announce it to a waiting world?

THE *New York Times* recently printed an article showing the low prices which "property" (land) brought in Times Square not so many years ago. In 1855 the west side of Sixth avenue, between Forty-second and Forty-third streets, sold at auction for \$29,125. The Forty-second street corner brought the highest price, \$6,050. In 1875 St. Luke's Lutheran church bought the 80 foot front plot on the north side of Forty-second street between Broadway and Eighth avenue for \$45,000. Last year the same property sold for \$500,000. The *Times* gives other figures for "property" (land) in this vicinity at various periods. Does it draw any lesson from these remarkable increases? Years ago the *Times* said, "Undoubtedly, the Single Tax is the ideal form of taxation." Will it kindly repeat it?

THE *Cleveland Press* says that in another century the development of automatic machinery will free men from labor with the exception of a few hours a day, and exultingly cries, "Real civilization will follow." Will it, indeed? No less an authority than John Stuart Mill said that it was "very doubtful if the development of machinery had lightened the labor of a single human being."

Machinery has enormously increased the production of wealth. But what has happened? Land values have risen. The gain has been swallowed up by the owners of natural resources. Neither Labor nor Capital (Capital per se) has been enriched. One class have appropriated the major benefits of improved machinery, and all other improved methods of production. Carried further, even as far as the *Press* has forecasted, it can result only in the same way. Such progress makes chiefly, if not solely, for the owners of economic rent.

HERE is a subject for a cartoon which would contain more truth than the usual run. Let the picture represent a man busily engaged in breaking down and defacing his fences, making great daubs of paint on the walls of his house and barn, and scattering refuse, such as tin cans,

broken chairs and old lumber, in his front yard. Under it should appear the caption, "Reducing His Taxes," or "Welcoming the Assessor"—anything you please that will give a reason for his apparently irrational conduct. It could be pointed out that the man is not crazy—at least, not nearly as crazy as the system of which his activities as pictured are the *reductio ad absurdum*.

SAYS the *Evening World* in a recent issue: "A soldier's bonus, if it comes at all, is coming out of American pockets." Oh, ye of little wisdom! We have shown how the bonus can be paid without taking a penny from the taxpayer.

THERE were 142 contributors to the Single Tax Party campaign fund in the recent mayoralty contest in this city. Only 32 of these contributors are members of the party. This is the best possible testimony to the value of this method of popularizing the Single Tax, in that its value is recognized by those who are not prepared, for one reason or another, to openly proclaim themselves in favor of the party.

HENRY MORGENTHAU in January *System* says "there has not yet been discovered a scientific method by which the results of industry may be satisfactorily divided between labor and capital." Mr. Morgenthau is a great admirer of ex-President Wilson. It is reported that Mr. Wilson had a well thumbed copy of "Progress and Poverty" on his desk. Will Mr. Morgenthau ask Mr. Wilson if he has arrived at any conclusion respecting the suggestion Mr. George makes in that work as to how the results of labor may be satisfactorily divided between labor and capital?

The trouble is, Mr. Morgenthau, that the results of labor are not divided solely between labor and capital. There is another and silent factor of which you make no mention. That is *land*. There is another and silent partner—that is the *landlord*. Maybe if this sum of the division of labor be considered with reference to this omitted factor the problem will be found not so puzzling.

AN advertisement in the *Cleveland Press* says: "Footsteps are worth money because footsteps make property worth money. The enormous increase along Euclid avenue has in ten years increased the value of business property (land) from the Square to Mayfield Road an average of 319 per cent." And every pious landlord along Euclid avenue says, "God bless those footsteps."

A LITTLE bulletin issued by the North Church Lincoln Club, of Cleveland, Ohio, asks, perhaps in a perfectly friendly spirit: "To all Single Taxers—if the truth of the Single Tax is as obvious as you believe it is, how do you explain its failure to gain ground during the past years?" Well, if it has not gained ground (though it has) the answer is that the Single Tax is not obvious. Truth is not usually obvious. "Truth lies at the bottom of the well." You have got to look for it—and look hard.

EDITORIALS

Resolves So-Called Wealth Into Its Elements

THE simplicity of the Single Tax, that to the wise and far-seeing is its chief recommendation, suggests to others of a different order of minds an inadequacy to meet the complexity of existing conditions. The latter are found pointing out that the Single Tax fails to touch the power of a Rockefeller, or, at all events, wholly to resolve into harmless elements the tremendous power of monopoly which is involved in the control of a billion dollars.

It is true that under present conditions the ownership of vast wealth exercises a preponderating influence over other millions industrially employed. But the Single Tax is not a surface reform. It goes deep. Under it much of Mr. Rockefeller's wealth would cease to be wealth at all. For much of this so-called wealth is paper representing control of natural resources; all of this would be valueless. Much of the real capital that is under Mr. Rockefeller's control would begin to exercise an independence of its own, freed as it would then be from the dominating influence of any small group in control of the natural resources that form so large a part of the so-called Rockefeller wealth.

One has but to conceive of the Single Tax as the key which swings open the door to all the natural wealth of the world, mines, forests, and farm lands, the door that has hitherto been shut to labor and capital save on the payment of excessive tribute, to realize how far-reaching is this great reform. To make the earth free for its sons—why talk of anything else till that is done?

Stewart Browne Imitates Marie Antoinette

WHETHER Marie Antoinette really asked "Why don't they eat cake?" when she was told that the people were dying for lack of bread, or whether the French Queen has been made a victim of mistranslation, may be left for the historians to settle. The remark remains typical of the reactionary or Bourbon mind.

Here comes Mr. Stewart Browne, of New York, the president of the United Real Estate Owners' Association, arguing before a legislative committee for the repeal of the emergency rent laws that stand between the tenants and eviction, admitting that there is some overcrowding in the cheaper apartments, but contending that "there are plenty of \$50 a room apartments" for rent. No, dear reader from beyond the Harlem, this does not mean \$50 a year; the New York reckoning is by months. To the man with three or four children, whose salary has been put on a "pre-war basis" of thirty or thirty-five dollars a week, this information that if he is thrown out of his present living quarters he can get a "parlor, bedroom and bath" for \$150 a month will be—re-assuring. Let the rent

laws be repealed, by all means, and don't waste any sympathy if even the whole 100,000 tenants against whom eviction proceedings have been brought despite the rent laws, occupy the sidewalks and city parks with their families and belongings. An easy remedy is open to them—they can "eat cake."

Decrease Taxes and You Increase the Landlords' Tribute

A DISPATCH from Long Beach, Calif., tells of a municipally-owned oil well just leased, which "is heralded as a possible tax reducer." No doubt if the flow of oil is considerable in volume, the tax rate may be lowered. But what would it profit the people of Long Beach in general, if there was enough oil yielded to pay all the municipal expenses? There would be a saving to those who now pay license taxes and personal property tax and other of the numerous burdens on industry; but unless these taxpayers were also owners of sites in that city, they would find their saving to be only temporary. Very soon the value of land in Long Beach would rise, because business and property being relieved of taxes, business men could afford to pay more rent for the privilege of remaining in such a fortunate city. The only persons who would gain would be the owners of land, who would be relieved of the taxes which they now pay towards public expenses, and in addition would be enabled to charge non-landowners more than at present for the privilege of living and transacting business in Long Beach. As long as the rent of land is left in private hands, the effect of any beneficial public enterprise is simply to raise the value of land and to increase the tribute which landowners, as such, can levy on the rest of the community.

A Notable Series of Articles

THERE ran through many issues of the *Rural New Yorker* a series of articles by John J. Dillon, entitled "A Primer of Economics." Part L. which appeared in the issue for Nov. 12, 1921, is entitled "What is Economic Rent," and the treatment leaves nothing to be desired. Mr. Dillon, after defining economic rent, asks this pertinent question:

"To whom does economic rent rightly belong? Since the community creates economic rent, it rightly belongs to the community. Since economic rent is created by the community, and belongs to the community, why does it not go to the community?"

Does the landlord do anything to create economic rent? The landlord can do nothing as an individual to create economic rent. It comes into being whether he likes it or not, and whether he wants it or not. It is created entirely by the needs of the people of the community and is paid by them."

Mr. Dillon then shows the similarity between city land and cultivated land, the principle governing rent being the same.

Part LII, appearing in the issue of the *Rural New Yorker* for Nov. 26, treats of the Single Tax, and Mr. Dillon says:

"The Single Tax would not change the amount of revenue to be raised. It would shift the payment of it from those who now pay it, who are mainly the ultimate consumers, to the owners of land. From information at hand and experiments already made, it would seem that the option would not affect much, if any, the farmer's direct tax for local expenses."

Mr. Dillon calls attention to the fact that while government has encouraged investment in land, it has not guaranteed it. But as government has encouraged such investment Mr. Dillon would proceed with caution, and suggests a shifting of taxes to absorb five per cent. of land values annually until the total land value is taken. He says that if the American people are convinced of a great principle they would find a way to put it into practice without hardship to the individual.

We cannot too strongly commend this very notable series of articles. They should find their way into book form. John J. Dillon the author, has been publisher of the *Rural New Yorker* since 1893. He has been president of the State Agricultural Society, and was State Commissioner of Foods and Markets in 1914. Coming from such a source this remarkable contribution to economic discussion and the practical endorsement of the Single Tax programme, is of great value. Mr. Dillon's conclusions should be brought to the attention of granges and farmers' organizations everywhere.

Credit Due Representative Mondell

SOME of those who were present at the Chicago Convention of the Forty-Eighters will remember that Dr. T. J. Kelly, of Iowa, gave an account of a treaty made between the Shoshone Indians, of Wyoming, and the United States government, respecting a piece of land about a mile square on which were located the Thermopolis Springs. These springs, according to the conditions of the treaty, were to be considered the property of the State, never to be alienated. This was done, according to tradition, at the instance of the chief of the tribe, Washaki.

This romantic incident has been repeatedly told, but on investigation Dr. Kelly finds the story is tradition merely. The reservation of the springs was made at the instance of Mr. Mondell, now Republican leader in the House of Representatives.

In a letter recently received Dr. Kelly says: "There is one aspect of the matter which while depriving the incident of its romance carries a significance more important than that given to it by the traditional account. Brought face to face with a condition not befogged by the mists of custom, Representative Mondell, usually a conservative, saw as clearly as Henry George would have seen, that this gift of nature must not be alienated from the most humble

in order that a few lucky pioneers might seize it and charge rental for its use from those who sought access to it. Mr. Mondell, a conservative, had the clearness of perception and the integrity of purpose to stand for equality of opportunity to the health-giving waters of this famous spring."

Two Progressive Professors of Political Economy

THE REVIEW has had its flings at the professors of political economy, and we think they deserved all that was said of them. But we are happy at all times to acknowledge any utterance which seems to redeem them.

Here are a few such quotations which we are glad to note. Prof. H. J. Davenport says in his "Economics of Enterprise," page 527: "The Single Taxer is thus fundamentally right in his declaration that public revenues should be derived so far as is possible from the social estate—from incomes not due to individual effort in the production of social service. Any system of taxation, no matter how scientific, is yet bad which has not first exhausted these sources before taxing any other."

Again he says on page 527 of the same book: "The difficulty is, then, not merely that fifteen billion dollars worth of agricultural land has become private property, on which the millions of disinherited must pay rent and by virtue of which they become 'trespassers in the land of their birth,' not merely, also, that untold millions of dollars in urban sites are now the source of landlord income; not merely that the coal lands belong to the coal barons, the copper to the senators, and the gold and silver mines to the other rich, the water powers to the syndicates; not merely that all sorts of franchises have fallen into private ownership, appropriating gains that should be social, and at the same time imposing monopolistic restrictions of product and exactions of tribute, but also that our tax system is directly adapted to aggravate all of these evils."

Prof. Thomas Nixon Carver, in his "Principles of Political Economy" (page 583) begins the outline of "A Liberalist's programme for the complete abolition of poverty" with

A—For the distribution of unearned wealth:

1. By increased taxation of land values.
2. By a graduated inheritance tax.
3. By control of monopoly prices.

We are glad to single out Professors Davenport and Carver for special commendation. Their treatment of the economic problems may leave something to be desired, but few will read their pages without enlightenment. They are leaders of progressive thought among professional economists; there will be others, and their influence upon the speculations of their fellow teachers will be more and more marked as time goes on.

Certain Disadvantages in Being Too Superior

A RECENT issue of the *Freeman*, of this city, contained an article entitled "The Formula of the Single Tax." It is in nearly all respects admirable. But it has one defect. That defect is the superior, almost supercilious air which characterizes almost all the articles in this otherwise ably edited periodical.

Those who will not see what seems so very obvious to the editors themselves are outside the pale, and are to be dismissed with a pleasant—though not over-pleasant—farewell. They are not even to be reasoned with. The *Freeman's* attitude is that of the artist, Whistler, when he said: "I do not argue with you—I tell you things." That may be a justifiable attitude toward certain individuals—toward the great world itself, it is a tragic-comic pose as regrettable as the state of ignorance regarding economic questions in which the great mass of the people find themselves. And it gets us nowhere.

In a letter to the *Freeman*, Mrs. Grace Donaldson, a member of the Single Tax Party, of New York, neatly punctures the absurdity of this pose in the following paragraphs:

EDITOR OF THE FREEMAN:

Your article, "The Formula of the Single Tax" opens, by its third sentence, with an acknowledgment of the need of Single Tax propaganda (Funk and Wagnall—education). This sentence closes with "—so few seem to know what the Single Tax is." Then you end the article with this, "Why then, even if propaganda were admissible or were anything but sheer absurdity, should one who has anything better to do, take interest in it." If, by your own admission, so few seem to know it, could one have anything better to do than to spread its knowledge?

We cannot dodge this duty by merely sticking the label "Formula" on the Single Tax and then going merrily on our way. The fact that 2 times 2 equalled 4, was of no use in the world until enough people knew it to put it to work. Until enough people know the formula of the Single Tax to put it to work, few can have anything better to do than to spread its knowledge. Anything less than propaganda (which involves WORK) is mere "words, words, words, signifying nothing." GRACE D. DONALDSON.

"A TAX on rent would affect rent only; it would fall wholly on landlords, and could not be shifted. The landlord could not raise his rent."—RICARDO, "Principles of Political Economy and Taxation," Chap. X, Sec. 62.

TAXES on sites check the practice of holding valuable sites unused or inadequately used and therefore tend to lower the prices of sites, thus offering greater opportunities to users. Hence they encourage building operations and improvements and are not passed on to the consumers in the shape of higher rents and prices. Economic authorities support the contention that taxes on site values or site rents cannot be shifted.

Assess The Benefited Area

HON. EDWARD POLAK, Register of Bronx county, New York City, has addressed the following letter to the members of the Board of Estimate and Apportionment, and the members of the Board of Aldermen:

GENTLEMEN:

The newspapers report that the City of New York has a plan for the construction of subways to cost about \$250,000,000.00, exclusive of equipment. If this is so, may I be permitted to call your attention to the law which provided for the payment of the cost of subway construction by an assessment levied on the area benefited thereby. This method, if adopted, would relieve the city from the expense of subway construction and would not, therefore, interfere with lending the city's credit for the construction of much needed schools and other necessary public improvements.

By the process referred to above, the cost of building subways would fall very properly where it belongs, on property owners who receive the greatest benefit from transit improvements, and not, as heretofore, be distributed over the entire city.

The legislature in its wisdom when it passed this law must have been of the opinion that the method of building the subways referred to herein is the most equitable way of paying for them, and in this opinion very many concur.

It seems to me, therefore, that the city should take advantage of this law and place the burden of taxation where it rightfully belongs, on the property benefited.

All street improvements are paid out of the assessments levied on the property benefited. Why not subways, which benefit property more than street improvements and create a value which street improvements cannot even approximate.

I am taking the liberty of enclosing a copy of the law, and sincerely trust that, when considering other plans for building subways, you will give this plan for financing them your most earnest consideration.

The Folly of The Wise.

DESPITE Biblical injunctions and the dictates of common sense, men still try to make their descendants rich and thus take away from them ninety-five per cent. of their chances to lead busy, happy and useful lives. By making it easy for them to get whatever may be purchasable in the world, they limit narrowly their sources of enjoyment. A frank and faithful study of the fate of millionaires' children would be a book of the greatest social utility and might do something to reconcile the poor to their poverty.

The latest example of the desire to disregard all human experience and make his descendants rich even to the third and fourth generation is the late Judge Neville, of Omaha, who has attempted to provide for keeping his property intact through two generations of heirs. At the present

time the property is estimated to be worth \$2,000,000.00. At the time when it may be expected to be distributed, 75 years hence, it is expected to be worth \$100,000,000.00, according to newspaper computation. As the real estate is improved it may well be questioned whether any such increase will come. The time is near at hand when cities as a matter of self-defense will take in taxes a large part of the annual increment of the land value. When that time comes it will be difficult for short-sighted progenitors to handicap their progeny by making it easy for them to slide down the incline to that place which the ingenuity of the human race may have decided to substitute for hell.

The Goal of Tax Reform

A MOST interesting address for students of tax tendencies was that delivered to the Convention of Ohio Real Estate Boards by Fred. Rogers Fairchild, Professor of Political Economy at Yale University. It is published in the *Bulletin* of the National Tax Association for December, 1921.

Beyond certain objections to double taxation manifested in the attempt to tax intangibles, Professor Fairchild may be defined as purely utilitarian. The final test of a tax is, does it raise the money? If it does it is a good tax, otherwise, not. He heralds the complete breakdown of our old bogie man, the general property tax, on which we think the claim may be fairly made that the first and most effective attacks were made by Single Taxers. Certainly its disappearance will justify their adding a new notch to their rifles.

In one paragraph the Professor admits an early flirtation with the Single Tax heresy. How else shall we construe the phrase. "There has always been something appealing in the idea of a Single Tax which should accomplish these purposes, but the idea is an illusion. The tax problem is not as simple as this. Any practicable scheme of taxation must involve the use of a variety of different taxes." There is no argument here; probably speaking to a group of realtors no argument on the subject was necessary, but we do wish that instead of brushing the matter aside as though the question were one of a youthful infatuation, he had devoted to it some of the painstaking elucidation which he devotes to other and more "practicable" taxes.

To him the foundation stones of State and local taxation are the income tax and the property tax. The income tax should tax all incomes down to the point where it ceases to be profitable to collect and the property tax should be on all physical wealth presumably down to the same point. Nowhere do we find any recognition of the idea that there are such things as public created values and that these values should be taxed up to 100% before any values personally produced are touched.

Nevertheless, for an orthodox economist, Professor Fairchild is quite lucid. By an orthodox economist, we mean one who reasons from his conclusions backwards. The purpose of this procedure is to preclude the possibility of arriv-

ing at a conclusion which would even throw a doubt upon the righteousness of things as they are. Professors of economics are circumscribed in a way in which other professors are not. A man may be socially unorthodox and hold a chair of engineering or philology but in economics he must be sure to make no discoveries which are unsettling. This feat can only be achieved by keeping ethics out of economics and it is almost always successfully done.

The Donkey and The Carrot

NEEDLESS to say we sympathize with every sincere and intelligently directed movement tending to permit adequate, sanitary and dignified homes to be erected, especially in the city sections of the nation. Candor compels the statement that few such movements exist, because of the universal failure to recognize the obvious fact that the first problem to be solved is the land question.

The Lockwood Committee appointed by the New York Legislature to deal with the housing situation in New York deserves much credit for its foresight and courage in recommending the Tax Exemption Law, which, *because of the high tax rate and full value assessment of real estate in New York City*, is working admirably there. But no sound economist will dispute the fact that it is the burden on real estate, especially unimproved real estate, that is making it possible for the Tax Exemption Law to be as effective as it is. If we had a low rate and underassessment of vacant property, as so many cities have, the Tax Exemption Law would merely result in a land boom.

Indeed, in some areas in New York, it seems to be having that effect at present. Nevertheless, the Lockwood Committee is entitled to more public recognition than it has received.

But as usual there is a fly in the ointment, and that fly bears the name of Samuel Untermyer. Mr. Untermyer is a very able and successful man and endowed with a quality of mind which enables him to gauge to a nicety the cowardice of his antagonists. Such a quality is almost as valuable as a high order of courage. He has made a great deal of money and raised a most creditable crop of enemies in the practice of his profession. With the ordinary type of man, this condition usually results in a fatal inertia. But Mr. Untermyer is no ordinary man. He is ambitious. He desires a place among the men who serve the nation. He would set his light upon a hill. The road to this goal lies through public service, but it must be spectacular public service. Hence he has attacked combine after combine engaged in extorting high prices for labor and building materials and they have fallen before his onslaught like so many houses of cards. Heavy fines have been imposed and some offenders sent to jail. The fact that we are living under a social order which makes combinations among producers as inevitable as among laborers or professional men never seems to have dawned upon Mr. Untermyer. That such combinations will continue to exist in fact does not perturb him. He has extracted as much glory out of

their prosecution as he could get out of their actual suppression.

Now he appears with a scheme which dwarfs all his previous bids for public applause. People have been saying "all this investigation is very well and we have had the satisfaction of seeing many citizens heretofore deemed respectable, branded as criminals, but where do we come in? Rents are as high as ever and rising wherever a vacancy is created. Landlords are just as obdurate as ever." So Mr. Untermyer launches a project which by its specious stupendousness elicits the praise of even his critics. The project is that the Metropolitan Life Insurance Co. shall invest one hundred millions in the construction of cheap tenements to be rented for not more than \$8.00 per room per month. All hats go up in the air. Surely, here is the millenium. Contractors rush in offering to do the work at cost, but an analysis of what is meant by cost will show that the offering may not be so generous as it sounds. Mechanics are to reduce wages on the job, with the understanding that they are to have first choice of flats when the work is done. The Insurance Co. is to limit its interest on the money invested. In other words, the whole project is to be developed in an artificial economic atmosphere.

Now let us examine for a moment the normal reactions of the scheme. Not many will stop to consider that if it is carried out in full it will not add more than 1½% to the housing supply of New York. Speculative builders who now have plans under way will stop—at least long enough to consider where this promised new supply will leave them. Plans have been filed for dwellings to cost \$6,000,000. in the aggregate, every week since March 1, 1921. The tendency of Mr. Untermyer's plan will be to check this movement. If the Metropolitan Life Insurance Co. were to lend this money in the usual manner to intending builders it would result in the investment of \$170,000,000. instead of \$100,000,000. It will seriously interfere with the ability of the private builder to get loans. The private builder cannot hope to have his work done for cost, which will make him still more fearful of competition of the Untermyer project.

And when the whole job is done, a rental of \$8.00 per room may be either too high or too low. It will probably be lower than similar accommodations can be had elsewhere. Here will come the task of choosing the families to be accommodated.

As we said at the outset, we shall hail with joy any increase in the house supply of New York but the Untermyer path is beset with difficulties and may in the long run do more harm than good. The old proverb that "the road to hell is paved with good intentions" is never better exemplified than in those quasi-socialistic schemes which seek to substitute mere human intelligence (and we underline the word "*mere*"), for the operation of natural law. If we taxed only land values in New York and exempted all improvements, old and new, we would need no artificial stimulants to get us over a crisis that would never have arisen.

Even to Single Taxers a word may be necessary as to the appropriateness of the title of this article, for some of them may not have seen the cartoon which portrayed Punch riding an ass and holding in front of him a long stick on the end of which was a carrot. The carrot was suspended an inch or two in front of the utmost reach of the donkey's lips. The hungry animal was galloping at a rate much faster than he could have been driven to with the utmost whipping. And Punch was a merciful man who merely wanted to reach the Capital in the most expeditious manner possible.

The Irish Situation

WE reprint elsewhere correspondence between the Diplomatic Mission of the Irish Republic to the Argentine and the *Revista del Impuesto Unico*, which our readers may find of interest. There is but one sentence in the letter of N. Gonzalez Revilla to which we deem it necessary to refer. He says "The doctrines of Henry George were known and rejected in Ireland." Presumably Mr. Revilla speaks for the Special Envoy whose secretary he is, but whether he speaks for another or for himself he is egregiously mistaken.

We enjoy the acquaintance of a New York Single Taxer, an Irishman by birth, who is profoundly interested in the cause and who visited Ireland six times between 1890 and 1914. He traveled all over Ireland and tried earnestly to find some among his fellow countrymen who understood the Single Tax, whether accepting or rejecting it. He only found a handful. One member of Parliament from a Dublin constituency, was an outspoken believer. Even Davitt, to whom reference is often made, was a Land Nationalizer and not a Single Taxer. We venture to believe that the Special Envoy to the Argentine would find some difficulty in making the distinction. Bishop Nulty did in his famous pastoral clearly preach fundamental principles and James Fintan Lalor, one of the forerunners of Henry George, did foreshadow some of the great truths of "Progress and Poverty." But outside of these isolated cases which produced no local effect whatever, there has been no Single Tax movement in Ireland, no group, however small, has urged it upon the people, so that, by no possible distortion of facts can they be said to have rejected doctrines of which they have never heard. Though we wish it were otherwise, we fear that Irish Special Envoys are not to be taken more seriously when it comes to economic philosophies that are our own budding diplomats.

More important than any questions as to whether the Irish people did or did not reject the Single Tax, is the reasonable expectation which may be entertained as to the policy of the Irish Free State government. The outlook is not encouraging. The idealists are with DeValera. Arthur Griffith, who is regarded as Ireland's leading statesman, makes no disguise of protectionist sympathies. In his "Resurrection of Hungary" he frankly avows discip-

ship of Liszt, the German economist who built up the German tariff system, and speaks admiringly of our own Carey.

As for the land policy of the new government we must anticipate that it will be intensely conservative so far as rural land is concerned. At least a majority of Irish farmers are now peasant proprietors of holdings for which they are paying under Land Act agreements. Would any policy which could even be twisted into a semblance of attacking their vested interests stand a chance of success? There are, however, two directions in which the new government may possibly proceed along sound economic lines and carry the people with them. The Land Purchase Act in general only related to agricultural land. Hence the town tenants have remained tenants-at-will. The ownership of the towns remains to a great extent in the hands of the old landlord groups. It is possible that a measure giving municipal authorities the power to impose taxes on land values for local purposes may be enacted, unless Griffith is compelled in order to carry on his government to give guarantees to the powerful groups which own city and town sites.

A burning question in the rural sections has been the demand for breaking the large grazing ranches, many of which, strange as it may seem, exist in Ireland. At various times during the past four centuries the British government drove the Irish from their home areas to the barren lands of the West and gave large tracts made up from the consolidation of the vacated farms to British settlers. Thus were these ranches formed. The farmers compelled to eke out a poverty-stricken existence on stony fields have resented the devotion of the rich pasture lands to cattle raising and they want to come back. Perhaps the new Irish Parliament will be wise enough to see that the way to accomplish this end without being obliged to resort to ruinous measures of compensation is to apply some kind of a land value tax.

There can be little doubt that there will be a strong demand for paternalistic action. Within a day or two, announcement has been made of a grant of \$5,000,000. for housing, undeterred by the fact that in England the great Lloyd George housing has gone completely on the rocks. The feeling that Irish hardships in the past have been due to failure of the British government to foster schemes of local improvement is deep rooted. Now that the people are to have a government that is in part at least their own, there will probably be an effort to work it overtime. As a cynical friend remarked recently in answer to the inquiry "What is a Free State, anyway?" "It is a State which is free to set up its own form of despotism."

"I do not wish to have taxes at all. I wish the common expenses reduced to a minimum and paid by the social increment of values."—VICTOR HUGO, "Ninety-Three," Book 7, Chap. 5.

CONTRIBUTED

Sewerage Rates and Human Rights

THE question of rating for water and sewerage purposes is a much more interesting one than appears at first sight. It was a familiar saying in ancient times that all roads lead to Rome, and its modern equivalent is that all questions affecting rates* and taxes lead to that greatest of all principles—the rights of man. And it is the denial of the rights of man—the subjection by a land and capital owning plutocracy of a landless democracy—that is the cause of our world-wide industrial unrest. The problem that confronts all civilized countries today is how to take the land from those who unjustly own the bulk of it and restore to the people as a whole, that rightful share which everyone possesses naturally in the earth. It does not seem as if the question of rating for water and sewerage purposes had anything to do with that, and yet it has.

THE RIGHTS OF MAN

The common right of the people to the land as their inheritance from the Creator has been acknowledged, from the very earliest times of which we have any written record. Various attempts were made by the ancients to recognize those rights in practice—generally by giving every man who wanted it a piece of land on which to settle and make a living. It is only within a recent period that the discovery was made—which Mirabeau ranked as one of the greatest in the history of mankind—how to give the people their rights in the land without touching the land at all, and without seizing it from those who had too much and giving it to others who would not perhaps have the least idea what to do with it if it were given them. This method consists in appropriating the value attaching to land (apart from the value of any improvements that may be upon it), and applying the revenue thus obtained for the payment of all the expenses—Municipal, Federal or State—incurred by the community. The fundamental difference between these two values—the value attaching to land and the value attaching to improvements on the land—is the central point on which all the various problems connected with modern political economy may be said to hinge.

Whereas the value attaching to anything created by labor, or by labor combined with capital, belongs by right to labor or to labor combined with capital, the value attaching to land having been created solely by the presence and needs of the community, belongs by right to the community, and should be appropriated by the government to meet the expenses incurred by the community. It will probably be

*In England and the Colonies the term "rates" is applied to what in the United States are called local taxes: and the term "taxes" is confined to those levied by the superior government—National, State or Federal.—EDITOR SINGLE TAX REVIEW.

found that in normal times—i.e., apart from huge war debts that would not be incurred if normal conditions prevailed—the annual land value of any country would be sufficient to meet reasonable expenses. Therefore, so long as the land values are allowed to remain in private hands any tax imposed by government in normal times on the products of labor and enterprise is an unjustifiable appropriation of private property.

THE IMPOSTURE OF PROTECTION

Anyone who admits the above principles must recognize at once that the so-called system of Protection is scientifically wrong and manifestly unjust. By refusing to obtain revenue from the land value fund created by and therefore belonging to the people it denies to that extent the right of the people to their inheritance in the land, while by seizing the products of labor and enterprise through Custom House taxation it robs the individual of that which belongs to him and not to the community. And the results are as bad as the principle is fallacious. The tariff protects the manufacturer from legitimate competition at the expense both of the primary producer and the consumer. It stimulates the drift of the workers from the country to the town, to the injury both of the producers and the workers, for the former are deprived of the labor which they would otherwise get for working their farms, while the latter either have their wages reduced as a result of the increased competition in the towns, or many of them are thrown out of employment. It increases the cost of necessaries and of the articles used in production, thereby reducing both consumption and production, and by making the goods produced dearer lessens the chance of an export trade; it promotes fraud and deceit in the continual attempts to evade Customs duties, and injures the community in every way.

Moreover, the callousness produced by the working of the protective tariff in America is responsible for the harassing and degrading regulations connected with the recently enacted law which has put so many Australian tourists to extreme inconvenience and loss, and made them regard with contempt the legislators who could be capable of such enactments.

HOW TO APPROPRIATE LAND VALUES

Land values can be taken for public purposes by the Municipalities and Shires for local government purposes; by the State government for State purposes; by the Federal Parliament for Federal purposes. In Queensland, which set the example to all other countries in this respect, the whole of the Municipal and Shire rates have been levied on land values apart from improvements, for about 30 years, and in New South Wales for about half that time, first by the Municipalities outside Sydney and more recently by the City of Sydney itself.

The water and sewerage rates in the Sydney and Newcastle districts are, however, still levied on the assessed annual value, i.e., mostly on improvements. The Sydney

Free Trade and Land Values League has therefore concentrated its efforts for some months past on extending the principle of land value rating to the water and sewerage costs. The campaign, which is being conducted throughout all the Sydney suburbs, seems perhaps to be on a comparatively insignificant point, but it enables our speakers to drive home the two main points of the Single Tax creed, first, that land value is created by the community and therefore belongs to the community; and, secondly, that a tax on improvements encourages land owners to hold vacant land idle for speculative purposes, discourages the building of houses, diminishes employment, lessens accommodations, and raises rents.

A TREE IS JUDGED BY ITS FRUITS

If one can judge a political principle, like a tree, by its fruits, then the method of levying water and sewerage rates on improvements instead of on land values apart from improvements is manifestly bad. A few figures will illustrate the point. During the last three years 212 new buildings were put up in Sydney at a cost of £1,594,316. Before the buildings were erected the water and sewerage rate were only £1,237, but after they were erected the same rates were put up to £12,463, thus jumping from £1,200 odd to £12,000 odd, as a sort of reward to the landowners for putting the land to the best use. A similar state of things existed in the suburbs. During the last three years 17,267 new buildings were put up there at a cost of nearly £10,000,000. When the land was vacant the water rates amounted to only £4,037. Directly the land was put to its proper use the water rate went up to £27,316, thus penalizing the landowners for doing their duty.

HOW IT AFFECTS THE POOR MAN

A great many crocodile tears have been shed by opponents of land value rating, on behalf of the poor man, who, they say, would be "ruthlessly robbed" if the proposed change were brought about. The fact is that the poor man who owns his own home would be benefited by it, and that the present system is responsible for his being "ruthlessly robbed." As a typical instance, of which there are hundreds in the suburbs, take the case of the poor man who, after years of industry and thrift, has saved up a couple of hundred pounds which he invests on time payments in a cottage worth £700, of which £100 represents the land value and £600 the improvements on it. The assessed annual value of the property would be about £45 on which he would have to pay a combined water and sewerage rate of 1-9 in the £, which would amount to £3-18-9. On the other hand, if the rate were levied on the unimproved land value, i.e., on the £100, and the usual 3½d. in the £ were struck, he would only have to pay £1-9-2, so that he would gain, instead of lose, close on £2-10- by the change. If the value of the land were less he would pay still less, whereas the value of the improvement he put on the land would make no difference in the charge. The crocodile tears are shed, not because the poor man would be injured

by the proposed change, but because the speculative value of land would be reduced by every penny diverted from the pockets of the vacant land owner into those of the community, and because by means of the rate the rights of the people to their natural inheritance in the land would be gradually restored.

FLATS VERSUS COTTAGE

Another objection urged against the proposed change is that it would encourage the building of flats, and moreover that the owner of a whole lot of flats would have to pay no more than the owner of a cottage or of a vacant allotment of similar land value alongside. This objection (for although it sounds like two it is really one, is a stumbling block to many, so it must be dealt with in the clearest possible way.

Those who hold that land value is created by the community and belongs to the community will admit at once that land of the same value should be taxed at the same rate, and that the owner, having paid the tax, should be allowed to use the land (not misuse it) in whatever way he thinks best, provided, of course, he acts in conformity with proper public regulations. If a man wishes to risk his capital by erecting a flat, or number of flats, and cater for the accommodation of would-be residents in a locality he is at perfect liberty to do so, while the owner of the adjoining piece of land of equal value has the same liberty to erect whatever building he prefers, or even to let the land lie idle, so long as he pays the tax and commits no breach of the law. A poor man would not be likely to spend more money on the purchase of land than was necessary for the erection of his cottage, making allowance for a suitable garden, and the more the rates and taxes were concentrated on the land value instead of on the improvements the less likely would anyone be to hold the land idle for a speculative purpose. It is assumed that the water and sewerage mains are carried past both properties, and that it costs just as much to carry them past the vacant allotment as past the improved land, while it must not be forgotten that the value of each property, be it vacant or improved, is enhanced thereby. So far as the service is concerned each property is entitled to a certain amount of water, and any excess is registered by the meter and has to be paid for as such.

FOR SERVICES RENDERED

One other contention made by the upholders of the present system is that the charge for water and sewerage is for services rendered, whereas under the proposed system the owner of a vacant allotment would be charged for services that had not been rendered at all. This is, perhaps, the most plausible objection of any, but it is as fallacious as the others, for the service rendered has nothing to do with the present rate which depends entirely on the value of the improvement, the Board assessing the rate in the same way as a highwayman would demand more

from a well-dressed man with a gold watch than from a poorly dressed man without a watch at all. That this is so is proved by the astonishingly different rates levied on the worn-out building in which the *Sydney Morning Herald* carries on its business and on the modern up-to-date building recently erected by the *Daily Telegraph*. Both are in the heart of the city, and both consume about the same amount of water. The water and sewerage rate on the *Herald* property amounted this year to £315 and on the *Daily Telegraph* to £1,310. The charge for water is £1-1 per thousand gallons. If the charge had been for service rendered the people in the *Herald* office would have used 5,815,000 gallons while those in the *Telegraph* would have consumed the extraordinary quantity of 24,184,000 gallons. As a matter of fact, the water supplied had nothing to do with the charge, which was simply high in the one case because a big building had been erected and low in the other because the building was as old as the hills. It does not always do to judge people by the clothes they wear or by the houses they inhabit. In this case the *Herald* is a more valuable property than the *Telegraph* although the building in which it is located is not nearly so fine.

NEITHER INEQUITABLE NOR IMPRACTICABLE

We are continually being told by our opponents that the Single Tax is not only unjust but that it is impracticable and cannot be carried out. It would have been all right, they say, if the principle had been enforced when the land was first settled, but now that so much of it is privately owned, and in many instances sold to the present owners by the government, it would be grossly unjust to deprive them of it, that to attempt to do so without adequate compensation would bring about a revolution, and in short, that it cannot be done. But the more the argument underlying the opposition is examined the more equitable and the more easy of achievement the solution proposed by Henry George appears. In the first place, no length of time that a piece of land has been privately owned, and no amount of money given for its purchase can ever get over the fundamental fact that no individual or body of individuals, however constituted, has any right to hand over the exclusive and permanent possession to any other individual, or body of individuals those rights in the land which belong to the people of every generation. Neither can the value attaching to land per se be rightfully appropriated by any individual or body of individuals however constituted, irrespective of the rights of the rest of the community to the value which the community as a whole has created. So much for the principle of equity.

THE REAL PROBLEM

The real problem, therefore, is, not how to confiscate the land itself and distribute it among the people as a whole, but how to appropriate the land value by the government acting on behalf of the people to meet the expenses

incurred by the people. So far from being impracticable the principle can be easily applied, and has been in Queensland and New South Wales in the Municipal sphere for many years with marked success. That is the first step. In the last statistical year (1919) the sum of £2,678,636 was obtained by the municipalities and Shires of New South Wales from rates on the u. c. v., which is our shorthand for the unimproved capital value. Now we are fighting for the application of the principle for water and sewerage purposes in the Sydney and Newcastle districts, where the service is supplied by a separate Board which obtains its revenue by rating on the assessed annual value, in other words, on the improvements, instead of on the land value only as is done for other Municipal expenses. This fight over the water and sewerage rates, is very nearly won, a bill having been introduced by the Labor Government (which, by the way, has only just been kicked out) which is expected this time to pass through the Legislative Council where it was formerly wrecked. The third and fourth lines of assault will be for the application of the principle to the State and Federal spheres. So far in Australia the taxation of land values in both these spheres has been seriously marred and mutilated by exemptions and graduations, so that the fight will be to procure the removal first of the exemptions and then of the graduations, so that the principle may be equitably applied all round. Simultaneously with the fight for the levying of taxes on the u. c. v. must be the fight for the abolition of Customs House duties and all other taxes, so that the land value tax (or rather appropriation) will not be an addition to, but a substitution for, other taxes of a similar amount. Here is ample material for a political warfare lasting perhaps many years, each step forward in the freeing of the land and production being accompanied by such manifest advantages in the shape of easy access to land, the cheapening of commodities, the increase of consumption and production, the natural as opposed to the artificial rise of wages, and the opening up of hitherto undreamed avenues of employment. The hardship which landowners at present fear will accompany the proposed change will be found in practice to be mostly imaginery and unwarranted. The ease with which people will be able to obtain suitable employment, the comfortable homes they will be able to carve out for themselves, not in the wilderness as now, but within social touch of their fellow men, without fear of what the future may bring forth, the gradual disappearance of the criminal class, which will find it more remunerative and far more self-satisfying to work than to steal, and the security for property which will everywhere prevail—will amply compensate for any slight disadvantage which the landowning class at present think they will experience when the new order of things is brought about. The slogan which every Single Taxer should adopt therefore, is "Work for the Coming Day," whose advent will be hastened or retarded according to the amount of energy and enthusiasm that are put forth.

Sydney, Australia.

PERCY R. MEGGY.

When Will Business Revive?

IN the Spring and Summer of 1920 our foremost business men and leading economists were heralding an era of unprecedented prosperity. Money was circulating freely, manufacturers were months behind in their orders, wages were high, and the prospects for export trade were extremely good. Particularly happy were the dealers in real estate, for trading was very brisk, and speculation intense. Land was changing hands rapidly, and always at an increased price. Even the poor workingman who owned his house made a good profit on its sale.

It was only the discerning whose eyes perceived the coming of a storm. Henry Ford was one of these. Being engaged in the manufacture of an article that is to a large extent a luxury, he was among the first to feel the effects of the social and economic forces that were driving business to disaster. The drastic reductions in the prices of nearly all automobiles came as a crash out of a clear sky, except to the few who foresaw it, and suffered ridicule for predicting it. When it was followed by the marked decrease in the prices of farm products and many raw materials, people began to realize that the time for a "readjustment" had arrived.

It was the common expectation that the revival of business would be very rapid. I remember distinctly the argument of one of the big national banks, that the reduction in the purchasing power of the farmers must inevitably lead to reduced wages in industrial centres and lowered prices of manufactured commodities; and that as soon as these had arrived prosperity would return, more glorious than ever before. It was a comforting and consoling thought, coming, as it did, from so high and authoritative a source; and, when coupled with the election of a Republican administration—that eternal harbinger of good business and prosperity—it made assurances doubly sure.

Yet somehow the prophecy failed of fulfillment. Wages were cut, prices of manufactured articles reduced, and Harding inaugurated President; but, instead of taking a turn for the better, business became worse. Our export trade dropped to a minimum, nearly all factories closed down in part, some of them entirely, millions were thrown out of employment, and business failures are increasing at an alarming rate. The orders that were unfilled have nearly all been cancelled, and there are no new ones in sight. And people turn one unto another with the unanswered question, "When will it all end?"

In vain do our modern soothsayers look for omens of a coming business revival; they find none but the deceptive. Time and again have they pointed to various factors as indicating the end of the storm; and invariably have they found themselves in error. The railroads have been returned to private ownership, Germany has agreed to pay the war indemnity, peace has been officially declared, the open shop has in many instances been adopted, and the prices of manufactured articles have again been reduced; but, as if organized and bent upon malicious contradiction,

these events have brought with them not the promised renewal of activity, but a more deadening depression.

It is enough to make one think that perhaps our eyes are turned in the wrong direction, and that our foremost business men and leading economists have been examining symptoms rather than causes. It is indeed worthy of note that the soothsayers and prophets to whom we turn for enlightenment on future events are the same men who were predicting prosperity less than a year ago.

What is necessary to an understanding of the situation is the realization that industry consists not merely of bankers, merchants, manufacturers, laborers, and engineers, but of two prime and fundamental factors: the productive and the predatory. Once the presence of the predatory or parasitic factor is firmly grasped the situation becomes greatly clarified.

It is particularly noticeable in agriculture. Take, for instance, a tenant farmer who owns everything he uses—machinery, barns, houses, cattle—all except the land. A farmer with his land very heavily mortgaged is almost in that position, for the interest that he must pay on his mortgage is practically equivalent to the rent he would have to pay for the land were he not the owner.

To farm his land successfully he must meet all operating expenses and overhead costs. Feed for the cattle, fuel for the machinery, fertilizer for the soil, or wages for labor are clearly productive costs. Interest on machinery, livestock, and houses may also be classified as productive, for these assist directly in increasing the crop yield. So, likewise, may be considered that portion of taxes which does not go to graft and waste, for it is chargeable to police protection, road construction, insect extermination, and the like. But not so the rent of land; it is largely a predatory charge, for it is based not on its intrinsic value but upon the amount that can be forcefully extracted from the producers. The interest upon a farm tractor or harvesting machine is the same whether it operates on dry land or on irrigated, on poor soil or on rich, close to the road or far from it. But the rent of land is not based on its cost of production, but upon such factors as the value of crops, proximity to markets, natural fertility, density of population, etc.; it amounts to what the tenant can be made to pay. I know of a poorly irrigated Colorado farm of 80 acres which sold last Summer for \$20,000. At 7% interest, which is slightly below the average in the State, the rental charge would amount to \$1,400. The farm was planted in wheat and produced 1,700 bushels. Thus, 82 cents out of every bushel of wheat was a predatory charge.

Careful study and analysis will show that similar conditions exist in nearly every industry, to a greater or lesser extent. Mining, building, shipping, food preserving, clothes making, and machinery manufacturing—all must pay a toll to the owners of land; not even moving pictures are exempt. At one time it takes the form of interest on a loan, at another a royalty on production, at a third a share in the profits of the business; but its nature is always the same, it is rent paid for the use of land. There are, of course;

other predatory elements; any careful thinker can name some without difficulty. But ground rent is so universal and fundamental, it forms an integral and important part of all industry, and is so much greater than all the rest, amounting as it does, to over five billion dollars annually, that the others may safely be neglected in a consideration of industrial crises.

The difficulty, however, is not that there is a predatory charge upon productive enterprise, but that it is a continually increasing one. Industry can stand a certain amount of robbery, just as a nation at war can support an army proportionate to its population. When wheat is selling at \$1.30 to \$1.60 per bushel, 33 cents would not be too great a charge—it was that ten years ago—but 82 cents is simply impossible. Agriculture cannot exist under such conditions. Any other industry could tell the same tale of constantly increasing rentals making the burden unbearable.

What occurred in the two years immediately following the armistice was a race between the producing and predatory elements in industry. The demand for products was great. People needed more clothes, food, homes, machinery, and the other things that they had been denied during the war. Manufacturers put forward every effort to meet the demand. But the predatory element kept absorbing an ever increasing share of production, and the more it absorbed, the higher rose the price of land. The speculation in land that was so rampant in the Fall of 1919 and Spring of 1920 was not a sign of coming prosperity, but an indication that the demands of the landowner would soon become unbearable and that industry would have to come to a halt. It is precisely what occurred. House rents rose and reduced the purchasing power of laborers and salaried men. Store rents in the principal streets increased to such a point that commodity prices necessarily became exorbitant. Inflated site values lessened the number of new enterprises. These all combined to produce the inevitable, and the "depression" arrived.

Forty-two years ago Henry George made a study* of the causes of recurring industrial paroxysms, and suggested a remedy that would effectually remove them. People, however, do not seem to be interested in preventing a future panic; they are merely anxious for the end of the present one. It is easy to predict that. The parties to be watched are not the railroads, stockyards, machine tool builders, or auto manufacturers, but the owners of land and the receivers of rent. The favorable omens lie not in the entrails of productive enterprise, but in the activities of predatory landlordism.

When land comes down in price, substantially and materially, and when rents return to a reasonable level, then will industry resume its normal course—and not till then.

HYMAN LEVINE.

* "Progress and Poverty" Henry George, Doubleday Page & Co., N.Y.

Society's Dereliction

THIS 1921 evening-before-Christmas, I stood fifteen minutes closely observing some of society's unfortunates. In a long line they waited their turns for Christmas baskets of provisions to be doled out to them by the well-intentioned people of the Salvation Army.

Carefully preserving my anonymity, I may be excusable in stating that, as my personal gifts to public-dispensed benevolence are confined chiefly to the Salvation Army, in the belief that through this agency a much greater per cent. actually gets to those in need, my observation of this depressing effect of society's shortcomings was therefore more than ordinarily keen.

Unknown to these unsuccessful ones, I reflectively analyzed their countenances, expressions, physiognomies, postures, raiment, and walk. On receiving baskets, they trudged back to cheerless places of abode, with hopelessness for their future, to continue their unequal struggle for a scanty existence.

Were these tired-faced, drudgery-worn, ill-clad old women in the image of their Maker? Were the old-before-their-time young women, with lusterless eyes, with animation and hope and happiness gone from their faces—were these as God willed them to be? Were the old and the middle-aged men, some wearing soldier coats that crossed the ocean in defense of their country, with deepened lines of discouragement and anxiety graven in their faces, with shoulders stooped and backs bent by hard toil, or search for it—were these made so by an edict of the Just One?

Ten thousand thousand times, No! Yet, either God or man—not real economic necessity, nor blind fate, nor mere chance—is responsible for the production of most of society's unfortunates. Though frequently true, it is not always that the individual is to blame for his unfortunate condition.

The sunlight, the air, the water, and the earth, are still as potent for good, for beauty, and for happiness, for food, for raiment, and for shelter, as at Creation's dawn. No, the elemental essentials, through the inventiveness of man, are a thousand times more potent. Then why these conditions? What is wrong?

A SPECTATOR.

A Single Taxer's Grace

DEAR FATHER, help us to realize anew that we may soon come into thy love and sympathy only as we deserve the love and confidence of our fellow-creatures. Help us to realize that thou dost not spread for us a table in the presence of the hungry and despairing, but that the Earth, which is thine, and all the fullness thereof, is the dear Mother of us all, and that only as we share our blessings with the poor and disheartened can we claim the love which thou art ready to bestow upon us. Give us increasingly a more realizing sense of our part in thy wondrous symphony of day and night, and stars and flowers; of the

world we are able to glimpse only as we attain to the utmost heights of our spiritual natures. Help us, dear Father, to leave behind us the conception of material blessings as the best thou hast to bestow upon us, and help us to understand that the order of our lives which excludes the humblest of thy creatures from the bounties of Mother Earth is a barrier to thy love for which each one of us is responsible. Help us, dear Father, to broaden our sympathies and deepen our discernment until we shall have a convicting sense of the truth that only as we apprehend our true relations to the involuntary poor among thy children are we fitted to come to thee for the loving touch of thy hand. Deliver us from the snares of form and cant, and convict us of the sin of indifference to the conditions which make for pomp and ceremony, and the increasing number of the idle and cunning. Help us to rise to a convicting sense of our unworthiness of the blessings we too often acknowledge with but our lips while our hearts are untouched. Help us to come to a convicting sense of our shameful hypocrisy in acknowledging thy mercies while we disregard the love and justice we owe to those of thy creatures who are burdened through no fault of their own with poverty and despair. Lift us each day into higher and closer bonds of brotherhood and humanity, and thus may we be more worthy followers of our elder Brother—thy most worthy Son, who wrought for the lowly and the wandering; Amen. J. A. DEMUTH.

High Costs and Housing

MOST homes are built to rent or to sell. If we could reduce wages say one-half, then the people would no longer be able to pay our high rents or to buy or build little homes. Therefore high wages is not the impediment to house building.

It is true that the land cost is at present a minor item in the case of large buildings. For small residences, such as the people ought to have near to their work, it is not a small item. For such buildings the cost of material is the big item.

But what makes the cost of material so high? Is it not the steel and lumber and coal and transportation "Trusts?" These, and the whole list of such monopolies, are what the Single Tax is to destroy. Every one knows of the profits that the owners of the sources of material make, and of their far worse restriction of product to keep up the price.

Sure enough, the people cannot pay rent enough to add a profit for the builder, after they have paid all these exactions and after paying for all that they consume five to ten times what the goods cost to produce.

Low priced houses should be built on the almost innumerable lots in the cities and on the outskirts of the cities, where the lots and acres are now vacant and held at prices which though they may not seem high, are more than people can afford to pay for the use of them. More than a quarter of Manhattan and the most of the Bronx, for example, is vacant and the greater part of all cities is occupied by poor improvements, quite inadequate for modern

needs. Other countries suffer nearly as much as we do from the extortions of monopolies and they suffer more from lack of improved methods and machinery.

It is not a question of getting the people back to the land, but of getting the land back to the people. "The Single Tax," as George said, "is not the solution of the social problem; but liberty is," and the first step towards liberty is free land.

Any other social improvement under present conditions, goes mainly and eventually to the owners of the land and forms a new barrier to other advances.

The object of the Single Tax is not merely to raise wages, but to secure to the worker, whether builder or owner or working man, all that he produces. Were it not for the intricate system of despoiling the man who works with head or hands the people would be well able to buy back all that they need of what they produce, whether it be food or clothing or houses.

BOLTON HALL.

Frenzied Farm Loans

I DO not know to just how great an extent money has been loaned on land in other States, but here in Oklahoma it has been quite a business during the past few years. In almost every city in the State mushroom "farm loan" companies have sprung up, and nearly every real estate agent is also agent for some company whose business is lending money on farms. These loan companies have travelling representatives as well as local agents in every town, and between the two they have worked the country intensively, asking, suggesting, soliciting, and in some cases perhaps, even begging the farmer to borrow some of their money—at a good stiff rate of interest. The farmers borrowed. The agent would get his commission; the loan company got the note and mortgage, which many of them had to sell in the North and East before they could obtain the money to lend.

As long as wheat was selling around \$2.00 per bushel, cotton at 40c. per pound, oats at 70c. per bushel, alfalfa hay at \$35 per ton, corn at \$1.50 and \$2.00 per bushel, with hogs and cattle proportionately high, everything was lovely. Land continued to advance, many farmers either sold or rented their farms and moved to town; speculators bought the farms and tenant farmers moved in and tried to farm.

But that period has already passed into history. With wheat at 80c., cotton at 16c., oats at 25c., alfalfa at \$7.00, corn at 30c., hogs at 6c. and cattle at 5c. to 6c., the future is not so rosy. The business of buying, selling, and lending money on farm lands has received several rude jolts. As a result some of the speculators and loan sharks are beginning to worry.

An unofficial check of the records of three representative counties in the State shows that as much as 75 per cent. of the farms (exclusive of Indian allotments) are mortgaged to loan companies, banks, or individuals who do a general loan business.

On the basis of what prices were two years ago, farms in

Oklahoma range in value from zero up to \$300 per acre, with \$100 per acre as a good average. Loans based on 50 per cent. of the value would then average pretty well around \$50 per acre.

With high taxes to meet, high interest rates to pay, short crops, low prices, and very little money with which to pay the taxes and interest it is not at all surprising that many farmers and land owners, who are not farmers, should be offering their land for sale. Some of it very low, some moderately low or moderately high, and some very high. But there is a dearth of buyers. What they really offer for sale is merely their equities in the land, the purchaser agreeing to assume the loan. Therein hangs a tale.

A reasonably careful investigation has convinced me that the majority of the land being offered for sale is not actually worth the amount that has been loaned upon it, with farm products selling at what they have been for the past year. So that if one received the owner's equity as a gift, and assumed the loan on the land, the money he would receive from the sales of live stock or produce during the year would not amount to 3% on the investment, after deducting expenses, and in many cases it would be less than 1%.

A natural consequence of this condition will be that a great many farms will be foreclosed on and sold to the highest bidder. Where they do not bring enough to satisfy the amount of the mortgage the loan companies will bid them in in some cases. But as most of the loan companies are not financially able to buy back any great number of farms and pay taxes on them, it is extremely likely that during the next two or three years farms are going to sell pretty cheap in this part of the country.

It is impossible to prophesy or prognosticate with any degree of accuracy whatever, as to what the future has in store. But it has been and still is the opinion of the writer that certain forces are at work which will aid, hasten, or actually bring about some of the ends toward which Single Tax advocates have been striving all these years.

L. R. W.

This Was His Well Known Historical Novel

OWN your own home and reap the benefits of increased land values rather than your landlord," was the advice of Bradley Hull in a speech before the Single Tax Club in The Hollenden yesterday. His entire address was spent in interpreting the seventh chapter of Henry George's book, 'Prosperity and Progress.'—Cleveland (O.) *Plain Dealer*.

The above clipping from the *Plain Dealer* reminds us of the experience of Harry Cline in the Cleveland Public Library when he asked for Henry George's "Progress and Poverty." The book was out, said the woman of whom he inquired, "But," she added, "we have another very good book on progress," and handed him "Pilgrim's Progress." Cleveland (Ohio) *Press*.

The Farmers' Load of Taxes

THE Single Tax movement in California has found a new channel for its activities.

The recently organized Farm Center meetings are attended largely by men who are engaged in farming as a business venture and it is necessary for them to become conversant with all phases of farming, especially the selling of their crops at profitable prices. This in turn, requires a broad investigation of the whole situation and leads to the study of economics and influences which depress or stimulate markets and prices.

The land monopolists' usual way of discrediting the Single Tax is by using the columns of country newspapers, but this no longer succeeds, for the specialist on the tax question must now face audiences and stand questioning and prove his contentions or withdraw his attacks.

Many of these modern farmers are men of means, and have the ability of public speaking; they have some leisure time and a large measure of interest in the welfare of mankind. One of these men is Mr. George A. Briggs, whose farm is near Wasco, in Kern county. He was drawn to the city of Fresno on account of its facilities for handling and marketing cotton. While here, he visited about twenty Farm Center meetings in this county. He specializes on urging a sane system of taxation which will advance the interests of farmers in particular and all others in general.

In order to give the farmers a full view of our unscientific system of taxation and show them in a clear and distinct outline the complete load of taxes which must be paid by the farmer himself when he buys back some of his own products in finished clothing, household goods and implements, Mr. Briggs cites a typical case—that of a pair of shoes—the leather of which came from the cattle sold by the farmer and passed through seven or eight enterprises each of which had to add to the cost of the shoes, the cost of other materials and of labor, etc., and their regular profits; and each of the eight concerns, had of necessity, to add a proportionate part of their several taxes, the full amount of which had to come out of the pocket of the farmer who in the beginning got only a very few cents for the part of the hide contained in the shoes.

Mr. Briggs concedes the regular cost of materials and labor and profits of business and the interest on the invested capital; but he questions the necessity of the long list of the several taxes amounting to 30 cents on every dollar's worth of goods we buy, as well as on every dollar that is paid by the consumers of the crops we raise. He explains that our government must have funds to perform its various duties, but immediately he refers to the center of all cities where land is worth millions of dollars an acre and their inadequate taxes which are not commensurate with the big income of rents that are laid in the laps of city landlords, and which are sadly out of all proportion with the taxes paid by the industrious and oppressed farmers.

He then cites a case of a certain city workman whose wages are \$100 a month and who lives in a rented bungalow

for which he formerly paid \$25 a month. "But, because city lots are taxed too low the owners can hold out for a long time for the highest prices," he says, "this not only prevents the building of enough houses, but raises the cost of building them, and this higher cost of houses, and the scarcity of them, very naturally raises the rents, which this workman has to pay, to \$40 a month, which takes 15 per cent. more out of the workman's wages in addition to the 30 per cent. already taken out for food and clothing taxes, which makes \$45 a month which the workman cannot use to buy products nor anything else.

"When we multiply this one case with the millions of workmen throughout our nation with about half of their wages filched away from them in misplaced tax burdens, and with every month in the year, then we can first begin to realize the viciousness of our present oppressive tax system and the stupendous burden upon them and ourselves and the crime against us all.

"If taxes were placed upon all land and lots and locations suitable for big buildings as well as on all idle farm lands, according to their true selling value, then there would be enough income to run our whole government and there would be no need for the several taxes on our farm improvements, and chattel taxes, income and food taxes, and license fees for every move we make. Then our dollars would buy 30 per cent. more things for our homes and families; and the millions of city workmen could buy 45 per cent. more of our products and other needful things for their insufficiently fed and clothed children, and they could live in better homes at the old time rate of rents. Our surplus farm products would then find a ready market right here at home among our own people, right here in our own country; and the manufacturers of machinery for farming purposes could sell their whole output to us American farmers instead of shipping their machinery out of our reach into far away foreign countries."

In addressing Farm Center meetings relative to our unsound and unjust system of taxation Mr. Briggs relates his own experience of transforming his farm from its wild sage brush and uneven condition, to its present leveled up, checked and fully irrigated arrangement suitable for grape and cotton culture.

"The outlay for the transformation, together with the cost of two dwellings, barns and irrigation pumps cost \$100 per acre besides the purchase price of the land," he says. Then the assessor came around and raised the taxes on this quarter section from its former ridiculously low figure to an enormous sum that was equivalent to an actual penalty for changing this barren waste of land into a farming enterprise capable of producing big crops for the benefit of mankind. This is no fault of the assessor. It is a defect in our system of taxation which places blocks under the wheels of progress, which obstructs every good move we make, and under which we all suffer alike and from which none of us can escape until the system is changed and corrected.

"The real causes of our handicaps and shortcomings in

the business of farming have their actual beginnings in this unsound tax plan, and its bad influence operates in such a roundabout way and so underhanded and silently, that we don't notice it until its damaging results are fully on our hands. And even then, hardly anyone realizes that the real cause of most of our hard struggles and losses begins away back in this unrighteous tax plan.

"This imposition upon us improvers is bad enough in itself; but when I and others, and the nearby Herbert Hoover 2,500 acre enterprise, demonstrate what this unproven land is capable of producing, then the holders of the millions of acres of surrounding land immediately raise their prices per acre and thus exact a forestaller's unearned ransom. This has the blighting effect of keeping the rising generation from their natural rights to a place on earth, causes tens of thousands of newcomers to again leave our fair State and keeps it from its proper and well deserved development."

When Mr. Briggs makes these points, I invariably noticed persons brightening up, seeming to have had the same experiences in their own localities. The routine business of the Farm Center meeting precludes going into the academic phases of a correct plan of taxation, but always at the close of the addresses, someone is bound to have sensed Single Tax sentiment and will ask if he would advise a change to that system to escape from our deplorable predicament; whereupon, Mr. Briggs replies by asking the questioner, "Well, considering the fact that on every dollar's worth of merchandise you buy, you pay the taxes on nine different businesses—wouldn't you on the whole prefer a single tax?" And this sets the questioner to thinking, and seems to amuse the others, and always creates a noticeably favorable impression on the audience.

JOHN H. MEYER.

A Few Words With Samuel Gompers

DEAR MR. GOMPERS:

My attention has been called to an article in the January number of the *American Federationist*. Its title is "Abolish Unemployment," and its sub-title is very positive: "It Can and Must Be Done—Labor's Remedy."

Years ago Mr. Henry George said in a public address: "My friend, Sam Gompers, has proposed 24 solutions for our labor troubles, and not one of them the right one."

Speaking in San Francisco, December 1st, 1913, 16 years after Henry George's death, you spoke as follows: "I believe in the Single Tax. I count it a great privilege to have been a friend of Henry George, and to have been one of those who helped to make him understood in New York and elsewhere."

I beg to call your attention to this very emphatic statement. I will not hint that in the work of "making Henry George understood" you have not been as unremitting as we might have desired. I refrain from indicating your

shortcomings in this respect. Certainly your efforts to make him understood have received scant publicity. It may have been that your opportunities have been exercised privately, and thus have not received the newspaper notoriety that your other manifold activities have.

In this article in the *Federationist*, you suggest means of providing employment for the unemployed. You might have begun your article by showing what it is that lies at the basis of the problem of unemployment—why it is that men willing and able to work are unable to find it. Your answer to this question is not given; the question itself is not even propounded. Your article gives no assurance that you have advanced much beyond Mr. Taft, who when questioned as to what could be done to remedy industrial conditions, replied, "God knows—I don't." He answered honestly enough, for Mr. Taft is honest.

But you are the leader of the forces of labor in this country. It is your business to know. You cannot take refuge, as Mr. Taft did, in the omniscience of the divine.

Will you pardon me for saying that you are paid to know—that if you do not know it is not your misfortune alone—it is Labor's misfortune. And if you do not know (again you will pardon me) you should resign your position as leader, and give way to those who *do* know—for there *are* those who know, who do not merely *say* that they have tried to make Henry George "understood," but who are doing it.

You are privileged to speak as the representative of labor in a very special sense. Surely something of the dignity of labor should appeal to your understanding; some comprehension of its power should inform your consideration of the problem you are discussing.

Yet everywhere in this article you speak of labor as something to be "provided for;" employers are urged to "provide" increased employment by labor shifts; government is to "provide" work by speeding up public construction in times of depression. You seem to consider labor as helpless, and only to be aided by capital; expedients are to be adopted by employers, and enterprises of government construction are to be entered upon everywhere. Yet labor is the producer of all wealth; it builds your cities and towns; your railroads and skyscrapers; it feeds and clothes us. Yet you talk of it as something to be "coddled" by capital and government.

You talk also as a certain order of college professors do who seek, like the cuttlefish, to cloud the waters. You speak of "forms" of unemployment—as if being out of a job were capable of that kind of classification. The phrase is altogether dubious. You speak of the "unemployment" that prevails in "hard times," as if hard times were not caused by unemployment. For as men are thrown out of employment what economists call the "effective demand" is reduced, and times become "hard" in consequence. "Hard times" and "unemployment" are at least correlative terms, different words for the same social phenomenon; and we are no nearer the solution of the problem by these almost meaningless verbal refinements.

The sentence of Secretary Hoover, which you quote, is almost as bad as anything you have to say yourself. I want to rescue this sentence of this much over-rated gentleman that we may take the Secretary's intellectual measure. Mr. Hoover says: "The administration has felt that a large degree of solution (for unemployment) could be expected through the mobilization of the fine cooperative action of our manufacturers and employers, of our public bodies and our local authorities." Could anything beat this for an excursion into the realm of the "intense inane?" This is a fit companion piece for President Harding's statement of a million and a half "normally unemployed." Mr. Harding is very fond of the words, normal, normally, normalcy. Maybe in this case he means "usually," for why in a country such as ours should any one be unemployed "normally" who is able and willing to work? Yet this declaration, you, Mr. Gompers, accept, apparently without reservation.

Now here is your conclusion, after having urged as the only remedies for unemployment those I have indicated—the chief, almost the sole one being *the speeding up of public works*. In what follows you use many words, but they are wholly inconclusive. Your words are big—but not with meaning. It seems incredible that you should have forgotten that you have proposed nothing beyond what I have indicated. There is nothing new in what you say—worse, there is nothing true. "Seasonal unemployment" and "cyclical unemployment" are just words. You should be ashamed to use them. It is criminal trifling. Either that, or when you said, "I believe in the Single Tax," you did not know what you were talking about. Here follows your summing up—but a summing up only in this sense—from inconclusion to inconclusion.

THE PROBLEM CAN AND MUST BE SOLVED

The problem of unemployment can be solved. Seasonal unemployment can be almost eliminated. Cyclical unemployment is a social crime of the highest order and no society which permits it to continue can expect to survive.

As long as men and women, eager to work, in a country filled with untold riches of materials and land, are denied the opportunity to work and to maintain themselves properly, our society is bankrupt in its most important essential.

The question is no longer open to debate. The problem of unemployment **must be solved**. There is no alternative.

Labor lays down its proposals. It supports every constructive move, no matter where or by whom initiated. It brings forward in addition to those moves a program of proposals which will clear away the social waste and wreckage caused by unemployment and put the nation on the road to full and final remedy.

These proposals are before America. Labor demands that the problem be attacked with full vigor and determination, with fearlessness and an eye to solution with justice.

Working people must work to live. To deny the opportunity to work is to enforce death.

The problem can be solved. It must be solved. The time for action and solution is, not tomorrow, but NOW!

Now, Mr. Gompers, listen! How many acres of bituminous and anthracite coal lie untouched; how many acres

of iron, and copper and lead and phosphate; how much agricultural land; how many city lots? Never mind the figures. There is enough of all these within easy reach untouched by the hand of man, enough to provide employment for ten times the present population. We are so rich in unused natural resources that it staggers the imagination to conceive of them.

Here lie the resources for the hand of Labor. They are held out of use. To bring them together—these idle lands and idle hands—is to solve permanently the problem of unemployment—the “normal,” the “cyclical” and the “seasonal”—whatever those mean. It can be accomplished by the taxing power—by the Single Tax, in which, Mr. Gompers, you have declared your belief.

Now a word of caution. The forces of the American Federation of Labor are held together by the power of a single personality—yourself. The socialistic, communist forces are held in abeyance by your superb generalship; your patriotic stand in the war, has further increased your power. Against the forces of which I have spoken you have been the one conservative, restraining influence.

But your death, or defeat at the hands of the organization, will mean the lowering of the dykes and the coming inundation. The conservative props that support the Federation will be thrown to the control of the radical forces in the ranks of labor—some of whom will stop at nothing. Your death or deposition will be the signal of revolt against all conservatism in the Federation—the rational and irrational alike.

Then you are getting old. Only a few more years remain to you, in the very nature of things. Why not die raising the standard of human rights and justice in opposition to that mad radicalism which is certain to follow the first visible signs of your declining power?

Your position in the labor movement is unique. Powerfully, Sovereign, Mitchell, wielded no such power as yours. It is doubtful if the word of any man anywhere is quite so potent. Why not say the word that will make for the peaceful revolution, for Labor's emancipation (and that of capital as well) from the crushing imposts of monopoly, from the system that shuts out both Labor and Capital from the natural resources of this continent?

You will make enemies—very powerful ones. But you will make a friend of Truth, who is more powerful than legions of foes, than all the snarling, vicious journalists who will then bark at your heels. And you will have broken the silence maintained since 1913, when you said, “I am a Single Taxer,” and you will have proclaimed your loyalty to the memory of that friendship with Henry George which you announced with a sentiment of pride.

JOSEPH DANA MILLER.

“A TAX on rents falls wholly on the landlord. There are no means by which he can shift the burden upon any one else.”—JOHN STUART MILL, “Principles of Political Economy,” Book V, Chap. III, Sec. 2.

A Passage From a Forgotten Author

SUCH is the outline of the British aristocracy, and if we come to examine the anomalous influence over an active and practical kingdom, we shall find these resolved into two—their social monopoly and their monopoly of land. As a country, particularly a small country like England, grows richer and more densely peopled, the high circles of society become less accessible.

Riches seek recognition; cramped people want land. And going still one degree further in our inquiry, the land monopoly is the parent of social monopoly. A beggared and landless aristocracy has no chance for perpetuation, as the history of the Venetian and French nobility proves. The British nobles, seizing all the land, first from the Saxons, then from the Catholic Church, adopted the laws of primogeniture and entail by which their great estates were transmitted unbroken. Perhaps this is not the least of the causes which have driven millions of British subjects to America and Polynesia—a longing to own land monopolized by the few at home. The land is the best riches. It is most grudgingly held in England. The millions pay rent, the hundreds receive it. The better the skill and the enterprise of the millions, the dearer grows the rent of land under their feet. The aristocracy thus endowed is not the shadow of an ancient lineage merely. It is a powerful circle which, despite the democratic tendencies of the age, keeps its ranks unbroken and commands homage. Yet, despite its social graces, and the appeal it makes to our love of pomp and luxury, its virtues touch our imagination alone; for by the light of this century it is baneful and unjust as the worst relic of barbarism which has perished. The first step to take in its overthrow is to do justice. Remove the burdens of extravagant government from the poor and the landless, and lay them upon the ground. Thus taxed, acre by acre, the vast estates and parks will become expensive luxuries, and must, though reluctantly, be broken up. With land available, the commons will feel a new independence and industry and patience will rear a rival court; wealth, virtue and intellect will compose a new aristocracy. GEORGE ALFRED TOWNSEND, 1872.*

*This extract is from “The New World—Compared with the Old,” by George Alfred Townsend, who wrote under the pen name of “Gath.” He was correspondent for the *Philadelphia Ledger*. His description of a masquerade ball of the New York's Four Hundred, in which he said that “Vanderbilt appeared in a perfect disguise—that of a gentleman,” is a sample of his vitriolic style. Vanderbilt had assumed the character of one of “The Two Gentlemen of Verona.”—EDITOR SINGLE TAX REVIEW.

“WHAT Will the Irish Do With Ireland?” some one asks. We don't know, but probably a few will continue to charge the many for the privilege of staying in Ireland.—H. M. H.

LAND is the only thing whose use is stimulated by taxing it.—H. M. H., in *Cleveland Citizen*.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

THE ONTARIO COMMISSION ON UNEMPLOYMENT

AT THE close of the last session of the federal parliament the Great War Veterans Association presented a forecast of the labor situation to the government which is being verified completely, and argued with the greatest earnestness that large sums of money—possibly reaching to \$20,000,000—would have to be spent by the country on pauperizing methods of relief unless some constructive method of providing work were adopted. They called attention to the fact that the building of houses for low paid wage earners had practically been suspended for the last six years and that family life in Canada was suffering and degenerating in consequence, and that these conditions were especially hard upon ex-service men who had returned to their families or wished to establish family life.

The causes of this suspension of the building of working class houses are perfectly well understood and have been stated over and over again. With the beginning of the war capital found more remunerative quarters for investment; where there was increase of wages the cost of building rose—not proportionately, but in multiplication of these increases of wages and in a very short time the cost of a workman's house had been trebled. The habit of expecting large profits, according to the statement of Colonel J. B. Maclean, who is intimately connected with the building trades, persisted to the present year. He has said that millions of money were available at the beginning of this year for the building of homes among people who had saved for the purpose, but supply houses and contractors made the fatal mistake of holding out for wartime prices, and even those who could afford to build abandoned the idea. The banks adopted the policy of deflation—which means that the people's money and the community's credit are not to be used for any purpose that does not bring immediate return in cash.

The ex-service men's association pointed out that the government housing loan had certainly not reached or benefited the class of people who most needed assistance and that it had entirely failed to meet the needs of the case. At the same time the responsibility would seem to rest quite as directly upon provincial and municipal authorities. The report of the Ontario commission on unemployment, presided over by Sir John Willison, advocated a safe and sane method of relieving the situation as follows:

"The question of a change in the present method of taxing land, especially vacant land is, in the opinion of your commission, deserving of consideration. It is evident that speculation in land and the withholding of land from use and monopolizing of land suitable for housing and gardening involve conditions detrimental alike to the community and to persons with small means. Further, land values are

peculiarly the result of growth of population and public expenditures, while social problems greatly increase in proportion as population centralizes and the relief of urban poverty calls for large expenditures from public and private sources.

It appears both just and desirable that values resulting from the growth of communities should be available for community responsibilities. Wisely followed, such a policy involves no injustice to owners of land held for legitimate purposes; and the benefits which would follow the ownership and greater use of land by wage-earners justify the adoption of measures necessary to secure these objects as quickly as possible."

What excuse is there for having ignored the valuable information and recommendations of this report, drafted by a thoroughly competent commission, with just such possibilities as the present recurrence of trade depression and unemployment in mind?—*Ottawa Citizen*.

NOT ENTITLED TO TEN PER CENT. — WHY TO FIVE ?

A New York Supreme Court has decided that a reasonable rent for improved real estate is ten per cent. per annum net, operating expenses, water rents, insurance, janitor service, legal expenses, and cost of rent collection being deducted. Also necessary expenses such as coal, gas, electricity, repairs, allowance for loss of rents by reason of vacancies or tenants failing to pay, and a fair allowance for depreciation to the building.

On this line there will no court interference with the raising of rents to the limit of ten per cent. net, and the outcome of the case must be quite unsatisfactory to apartment renters generally.

In the case of city property, the value of the land often is a considerable part of the value of a property, and it is apparently absurd for any court to figure that an owner is entitled to ten per cent. income upon land value in addition to taxes upon the location.

It would be much more sensible for a court to perceive and make note of the fact that all a property owner is entitled to for the use of land is the current annual ground rent of his particular portion of the earth's surface. This cannot be considered as figuring more than five per cent. on lot value added to annual lot taxes.

Keansburg (N. J.) *Beacon*.

MANHATTAN EXTENSION

"Manhattan Extension" is bound to figure in the news from time to time. When the *Evening World* published a map and details of Mr. Thomson's scheme several weeks ago, it immediately became a subject of general interest and popular speculation. Now the Broadway Association

has approved the desirability of such an extension. From time to time it is probable that other civic bodies will investigate and report.

The plan of filling the upper bay is so gigantic that it will not be undertaken without a great deal of preliminary discussion and planning. But it has possibilities that must not be disregarded in the planning of new subway and terminal projects.

From the engineer's standpoint, Manhattan Extension is possible. The really big questions centre about the financing of so huge an undertaking. It goes without saying that no plan would be acceptable in which the city did not safeguard the probable profits.

Mr. Thomson estimates that it would add \$5,000,000,000 to the taxable values of Manhattan. This seems to imply private ownership of the created land by private persons. The city should consider the possibility of holding title to the land and leasing it under a system which would return to the city the full ground rent, the 'unearned increment' of development.

Certainly the city should have a complete and farsighted "city planning" programme in case it decides to fill the bay. Ample provision for future parks, traffic ways, school and municipal building sites would be a necessary feature.

The plan is so big it staggers the imagination, but it is not impossible. Every New Yorker will have an interest in every feature. It is worth considering, and experts in each special field must be prepared to give constructive criticism as the various phases develop.

N. Y. *Evening World*.

EXEMPTION OF FARM IMPROVEMENTS

1. Exemption of farm improvements from taxation and taxing undeveloped tracts of land held out of use at least as high as adjacent improved lands.

Hon. Wm. A. Black, in his convincing article published in our first issue, showed where the State could get the money for public expenditures without penalizing the farmer for making improvements upon his land. The Texas Nonpartisan League quite properly places the exemption of farm improvements at the head of its demands for better conditions for the farmers because of its inherent and far-reaching justice. Whenever a farmer builds a house, fences his land or buys necessary tools and machinery, he pays a penalty in higher taxes for his enterprise and industry. Even when he plows the ground and plants a crop he is unjustly taxed for his labor. The land speculator, holding idle large tracts of fertile land until the pressure of population creates a demand for it at an exorbitant price, often pays less than a tenth as much in taxation per acre as the farmer who has improved his land. There is no justice in rewarding the idleness of the speculator and punishing the industry of the farmer.

Land values are created by the presence of an enterprising population eager to use the natural opportunities of location and fertility in the production of wealth. In a

thinly-settled country land has very little value. In fact, it has no value if the farmer cannot produce from it enough to give him reasonable pay for his labor. The price at which it is held is altogether speculative. If all taxes were placed on land values the farmer would pay much less than he does now. All speculative prices would be abolished. Idle and partly used city lands would pay much more. The farmer would, to a large extent if not altogether, be relieved of the burden of shifted taxes, which he now must pay. There being no taxes on building material, tools, machinery, and other things needed on a farm, the tax could not be added to the price as it is now. He would also escape the harassing taxes on business of all kinds, which are now deducted from the price given for his products. This alone would increase the farmer's net income, but a much greater benefit would accrue from the fact that all land would have to be put to its best use, thereby steadily employing all kinds of labor, which would create a greater demand for farm products at enhanced prices.

The exemption of farm improvements is a step in the right direction, and the taxing of idle land held out of use equally as much as improved land is nothing but simple justice. A tax on labor is not defensible. The farmer works hard the year round sometimes for a mere existence. What becomes of his wages? The tribute-taker and tax-eater absorb them. They do it so insidiously that he cannot figure out where they go. To a large extent they go to high rents on city lands, high taxes on city business, excessive overhead expenses of merchandising and manufacturing, commissions to middlemen, and the enormous expense of corrupting our Congress and State Legislatures in the interest of the railroads and other big business corporations. Plank 1 is a step toward doing away with all these evils. Let us put it into force with all possible speed. Only the greatest good to the greatest number can flow from its enactment.

Texas Leader.

ON THE WAY, BUT TIMID

One thing the property owner can't quite understand—and we can't either—is, why the local tax gatherer boosts his assessment whenever he makes some little improvement to his place, while his shiftless neighbor, who lets his house and grounds remain an eyesore and a disgrace to the community, pays taxes on a much lower assessment.

The assessors, to be sure, have to tax property according to its apparent value. That is their business. They are obliged to look constantly for new sources of taxation and for excuses to boost the income from old sources. Furthermore, they naturally look for revenue where there is apparent prosperity—and improvements of real estate are taken, on the face of the thing, as evidence of prosperity. Here is where the mistake comes in. Improvements are quite as apt to denote thrift and hard work on the part of the owner, while the failure to make improvements may indicate indifference and wastefulness rather than poverty.

The Single Taxers often illustrate their argument for a

different system of taxation with the case of the man who holds a lot of land for a rise in values and is required to pay only a small tax because the land is unimproved. The principle of the Single Tax may not be practicable to apply completely. But there is real point in the contention that idle building lots should bear a little more of the burden than they do, while the self-respecting householder who keeps things up in a way that does credit to his town should not be too heavily penalized. *Boston Traveler.*

SPEAKING OF LAND VALUES

One of the revenue bills now before Congress, introduced by Congressman Keller, of Minnesota, provided for a tax of one per cent. on land values in excess of \$10,000, disregarding improvements of all kinds on the land.

Where are the land values? Most assuredly not on the farms of Texas or any other State, though some farm lands may be worth as high as \$200 per acre for land alone. How much is the land alone of your farm worth? Of your neighbors? Of the average farmer in your county? How many farmers do you know who would have to pay anything worth while by reason of such a tax?—*Texas Leader.*

THE RENT FACTOR

The United States Labor Bureau sets the rent increase in New York City since 1914 at 44 per cent. That this is a gross underestimate is a matter of common observation. The *New York Globe* has taken up the matter and a few of the cases of increases are as follows: A 5-room elevator apartment on West 113th street advertised to let in 1914 for \$45 a month is now rented at \$125. An 8-room apartment on Riverside Drive, then advertised for \$2,100 a year, is now renting at \$4,000. A \$36 flat on West 20th street is let for \$75. Apartments (elevator) on West 112th street, for which \$540 to \$1,100 was then asked, are now rented for \$1,500 to \$2,200 a year.

One apartment we know which rented for \$50 in 1914 now commands \$95 a month. Another in the then outlying section of Brooklyn which rented in 1900 for \$25 is now rented for \$60.

Rent advances cut two ways: In business property they subtract from the earnings of industry and trade directly without contributing anything thereto. In residence property they subtract from the buying ability of the public and so diminish the amount of business done.

Those who are trying to investigate the periodicity of business depressions would do well to consider that seasons of prosperity beget great land speculations and rent advances. These advances, continuing as long as the boom is on, ultimately swallow up a great part of the earnings of business and of the public, and the boom is ended by the impairment of the public buying ability. A season of slack business ensues, the blame for which is placed on labor, the merchandise profiteer, public extravagance, buyers' strikes—everywhere but the right place.

The Labor Bureau estimates rent advances in other cities since 1914 as follows:

Forty-seven per cent. in Philadelphia, 80 in Denver, 86 in Los Angeles, 66.2 in Kansas City, 89 in Washington, D. C., 99.9 in Detroit, 86 in Chicago, 101.6 in Baltimore, 102.4 in Buffalo, and 118.8 in Boston.

Commerce and Finance, N. Y. City.

THE NATION'S EXPLOITER

How may we deflate the landlord? The Federal Reserve board has not touched him. Public opinion has not moved his stony heart. Legislatures seem unable to deal with him by law.

And yet there is a certain and sure way to get at the landlord. The people possess one sovereign power which, if rightly used, will deflate the landlord and keep him deflated. This is the power of taxation.

But how shall we use the power of taxation? When you tax business, the business man simply adds the tax to the cost of doing business. If you tax the landlord's buildings, will he not add the tax to the price of rent? The answer is, he will. But if you take the tax off the buildings and put the tax on land values, then the landlord cannot add the tax to the rent. Moreover, the effect of such a tax will be to reduce the price of rent.

This is true for two reasons:

(1) By taxing land values, the tax will fall on idle lots and subdivisions just as heavily as on those lots on which buildings stand. The effect of such taxation will be to reduce immediately the selling price of the idle lots. An idle lot produces nothing and it buys nothing. Tax the idle lot. Tax it hard enough and the owner will either erect a building on that lot or dispose of it to someone else who will erect a building.

(2) By removing the taxes from buildings, the erection of new buildings will be vastly encouraged.

Now, this is all very simple, but the landlord doesn't like it because such taxation will destroy his monopoly. Every real estate board in every city of the United States sees red whenever the taxation of land values is mentioned. Why not? Who ever voluntarily vacated a monopoly? It took a bloody war to abolish chattel slavery. The slave lord fought to the last ditch to retain his slaves. The landlord will fight to the last ditch to retain his privilege of collecting rent for the use of the earth.

The people engaged in the industry of collecting rent have become a distinct class and all of the balance of society, the farmer, the wage earner and the merchant are working for this class. The landlord is the nation's greatest exploiter.

JOHN LORD, in Non-Partisan Leader.

TAX ON INDUSTRY

The followers of Henry George who during his life was the high priest of the Single Tax idea certainly have fertile ground in which to cultivate their ideas in the present crisis when industry is taxed almost out of existence, while vast tracts of land are lying fallow throughout the country and men hold unimproved lots and lands within or near cities

that pay little taxes, while the individual who puts a building on his lot and cultivates his farm intensively must pay the heavy taxes and at the same time add value to the lands and lots of the man who does nothing.

Recently a meeting of women was held in South Bend and John Z. White delivered an address before them in which he discussed this idea, the following paragraphs being culled from the speech:

"All the vacant land in the country does not pay one cent to support the Federal government. About two-thirds of the city land is unused and, by our absurd revenue system, we have made it profitable to hold land vacant. Rents are raised merely because homes are scarce and the higher the rent, the less the people will be able to buy necessities. Our recent depression came about by the unnatural increase of rents.

"The tax on industry is stalling the advancement of the country, and the misapplication of taxes is the reason. Quit doing the wrong thing, by placing the taxes upon the value of land and take it off of our industries."

Tribune, Logansport, Ind.

CENSUS CONFIRMS COURIER REPORTS

Confirmation of the enormous increase in farm land values, which the *Courier* has so frequently brought to the attention of its readers, is now afforded by figures reported from Washington by the Census Bureau, on the 26th.

According to the Bureau farm property increased in value in the decade from 1910 to 1920, from \$40,991,449,090 to \$77,924,100,338, practically from forty billion to seventy-seven billion, or 91%. During the same time the number of farmers increased only from 6,361,502 to 6,448,343, or 86,841, which is 1.36%.

Of course, these figures of farm land value increase, include increase in value of improvements as well as of land; but with only an increase of 1.36% in number of farmers, and when depreciation of already created improvements is taken into account, the net increase of improvement values must be a very small item, leaving practically all of the 37 billions, as land value increase simply. And most of this increase was made in the last five years of the decade.

We talk of the cost of the war and the indebtedness of the country on account of it, and find it a tremendous burden. But look at this 37 billion of farm land values increase, with probably as much if not more of city lot values—for it is in the cities that land values are greatest—of increase of coal land values, oil land values, timber land values, etc.

To the extent that these values are real (that is, not fictitious, like the paper values sometimes showing in stock exchange gambling, which evaporate when the gambling holders of stocks try to unload them on the public), this is a burden upon the people just as truly as the burden of war cost and indebtedness. It does not represent the production of a pound of pork or beef, a bushel of corn or potatoes, or a bale of cotton, but simply added power to

the fortunate owners of the land to exact greater tribute from workers and consumers, without giving anything of their own in exchange.

To the extent that this value is fictitious and evaporates (which it is doing rapidly in Iowa and other States), it shatters the very foundations of business security, for, to a very large extent, the fictitious values have been made the basis of indebtedness in various forms, and this indebtedness, being impossible of payment from the use of the property on which it is based, will work out in foreclosures, bankruptcies and bank failures for years and years to come.

And we have conferences to deal with the question of unemployment, due to the locking away from the people of access to natural resources, by high land prices, more than any or all other causes; and other conferences on how to revive business and hasten the return of "prosperity" (though we never have any worthy of the name when the average condition of workers is considered) and none of the "economists" or "financiers" and mighty few of the labor leaders even give any consideration to this one most important factor of all.

And yet the fundamental evil seems so apparent to those who reason back to the fundamental factors of production and prosperity, and the remedy so simple and obvious.

Often as we have stated the remedy we must needs state it again. It is to keep the natural opportunities for employment and production open equally to all and prevent the creation of fictitious values by speculation, by taking, in taxation for the public benefit, "all value attaching to land not due to the efforts or expenditures of the holders" (Single Tax Colony lease).

By the same means we are able to lift the present always discouraging, often times crushing, weight of taxation from the backs of improvers and producers, thus further encouraging industry and increasing real prosperity.

Fairhope (Ala.) *Courier*.

THE OVERSHADOWING QUESTION

There are countless incongruities in our conventional thinking about land ownership and taxation. Continually we are urging people to build houses and as soon as a man acts on the advice, through taxation we penalize him. The better the house the higher the tax while the man who holds out of service a valuable building site and turns it over to signboards, weeds and tin cans we encourage him with a low tax rate.

The coal producers tell us that they lease the coal rights from men who own the land and that they must pay a royalty to these owners; that the owners do nothing but own and increase the royalty rate which is reflected in the price of fuel. A circular came to this desk this week from the Logan District Mines Information Bureau, of Charleston, W. Va. That is down in the district where they have perpetual civil war. Here is an extract from the circular:

"A Washington newspaper correspondent, uninformed on conditions, asked a Logan producer:

"Why don't the miners own their homes?"

"Because it would be to their disadvantage."

"You mean," said the correspondent, recalling the own-your-home campaigns promoted in cities throughout the country, 'that the men are not given a chance to buy their homes? Couldn't you sell them houses instead of renting?'

"We could do that, but what would be the use? We don't own the land. We can do no more than lease the coal rights."

Here is convincing testimony from the coal operators that present land ownership as applied to coal lands has a direct bearing on home-ownership among miners who, as a rule, live in hovels and squalor and who are, as recent history plainly shows, a disturbing element in our social and industrial organization.

The land question and its related question, taxation, are two profoundly important factors in the future of this and every other country. The land question was an issue in the French Revolution, it is a question in Russia today and, nearer home, it is a question in Mexico today. The National Association of Real Estate Boards has taken a decidedly progressive step in its plan to go at this national problem in a thorough, scientific and impartial way in an effort to discover some of the things which are wrong and, if possible, the permanent remedies.

American Contractor, Chicago, Ill.

HOW TO MAKE MORE HOMES IN CLEVELAND

In New York last Spring a bill was passed whereby any building erected within two years, would be exempt from taxation for ten years. What has been the result?

There has been more building in New York than any other part of the country and there has been more home building. Personally I don't think it is fair to exempt a few buildings and not exempt all. But what happened in New York is just an illustration of what would happen all over the United States and other countries, if buildings were exempt from taxes.

There is another way to encourage home building and that is by taxing land values. The more revenue raised from land values the cheaper the land. The cheaper the land the more people can afford to buy.

There are a great many shacks in Cleveland, which are not fit for human habitation, which would be wrecked and new buildings arise, if it wasn't for our present method of raising revenue. Our rate of taxation for the coming year is \$24.60 for every \$1,000 worth of property. The owners of these old shacks can not afford to put up new buildings and pay this heavy tax.

The greatest house shortage America ever had was when the Pilgrims came to this country. But such a trifling thing as that didn't bother our forefathers. There was plenty of land and they didn't have to pay anybody four or five thousand dollars for a site for a house. There were building materials, stone for foundations, clay for brick and trees for houses. There was no such a thing as monopoly.

The easiest and quickest way to make Cleveland a city of home owners is by taking taxes off buildings and placing them on land values.

CHARLOTTE SMITH, in *Woodland Hills News*, Cleveland, O.

R. H. MACY THE VICTIM OF LAND PROFITEERS

A real estate transaction closed the other day developed a curious state of affairs which should make New Yorkers sit up and take serious notice.

Several years ago R. H. Macy & Co. erected a magnificent building at Broadway, Thirty-fourth and Thirty-fifth streets, running back to within a few hundred feet of Seventh avenue. Much of the land upon which the building stands did not belong to them. Their business was a success. Then the owners began selling the land upon which the structure stands to land speculators. The original lease of the land having expired, and wishing to do business at the same old stand, the question of a new lease of the ground came up. Arbitrators were called in and they decided that for the next twenty-one years R. H. Macy & Co. would have to pay to the land speculator \$8,000,000 in rent for the use of the land, besides paying taxes on it to the city. The owner of title to the site does nothing but collects \$8,000,000.

The value of that land was created by the people of New York through their presence, their industry and activities.

Why should a land speculator enjoy it? This amount of money should go into the city treasury and be used to meet the expense of government. The rent of land belongs to the people. They made it and not the land speculators. It will be taken by the city when the people learn what their rights are.

The Tenant, N. Y. City.

HAVE BRITISH LIBERALS LOST THEIR FAITH?

Those who once called themselves Liberals have lost interest in everything but the cost of living, though the youngest of them can recall the days when the present Prime Minister's voice throbbed with emotion in describing the misery of the poor and in championing the outcasts of civilization wherever they were to be found. It is more than time for the young liberals of twenty years ago to recognize that the Liberal faith has lost its prophets, and that the prophets have lost their Liberal faith.—From a recent work by STEPHEN MC KENNA, "While I Remember."

THE landowner, merely as a landowner, is not a capitalist nor a worker; but he has legalized power to grab capital and wages.—H. M. H.

"SEEING that men are born into this world without their own wills, and being in the world, they must live upon the earth's surface, or they cannot live at all, no individual or set of individuals can hold over land that personal and irresponsible right which is allowed them in things of less universal necessity."—J. A. FROUDE.

NEWS—DOMESTIC

The Ohio Single Tax Party Meets in Convention

THE Single Tax Party of Ohio met in Convention at Cleveland on January 29 and 30 and nominated the following ticket: George Cook, of Cleveland, for Governor; Edwin L. App, of Loraine, for Lieutenant Governor; Jasper Shuman, for Secretary of State; Adam Lehr, for Treasurer of State; H. R. Gill, of Columbus, for Auditor of State; Mrs. W. D. Frazer, of Cleveland, for Attorney General; and Henry B. Strong, for U. S. Senator. Congressional nominations will be made in several of the districts later.

"We'll poll ten times as many votes this year as in 1920", predicted J. B. Lindsay.

The platform adopted is as follows:

We, the Single Tax Party of Ohio, in convention assembled, hereby affirm the platform of our party adopted at its national convention at Chicago, July 12, 1920.

Recognizing that all wealth, whatever its form, is produced only by labor applied to land, and that the denial of the access to land is a denial of the right to produce and thus a denial of the right to life, liberty and the pursuit of happiness, as proclaimed by the Declaration of Independence; and

Recognizing further that under our tax laws and our system of land tenure a small number of people own most of the land of our country, which enables them to exact tribute in the form of ground rent from all the rest of the people in exchange for the mere permission to work and to produce, thus not only reaping where they have not sown but also holding land out of use and restricting the amount of wealth the people otherwise easily could and would produce: and

Recognizing further that the value of land, as expressed in its ground rentals or in its capitalized selling price, is a community value created by the presence of the people, and, therefore, belongs to the people and not to the individual,

We demand a change in the constitution of Ohio, that will permit the collection of the full community and speculative value of the land in taxes, and that all buildings, implements and improvement of land, all industry, thrift and enterprise, all wages, salaries, incomes from incomes from industry and commerce and every product of labor be entirely exempt from taxation.

The name of Peter Witt was mentioned in connection with the nomination for Governor, but the sentiment of the convention was that as Mr. Witt was alligned with other factions, he was unavailable.

Mr. George Edwards was reelected chairman of the party for the ensuing year, R. C. Barnum, treasurer and J. B. Lindsay, secretary.

The papers gave generous space to the proceedings of the convention. The report of the convention given by the *Cleveland Plaindealer* noted the following:

Dr. Mark Milliken and Cyrus J. Fitton of Hamilton, O., attended the meeting yesterday to get first hand informa-

tion on Single Tax principles which they will bring before the city council at Hamilton. That city is planning to adopt some of the measures advocated by the Single Taxers in an effort to reduce its bonded indebtedness.

Members of the Farm Labor party were present and endeavored to effect an amalgamation of their forces with the Single Tax party, but in this they were defeated.

Mr. R. C. Barnum has issued the following call: "To Single Taxers: Nowhere is there a better opportunity for Single Tax success than in Ohio this year. The bickerings and disruptions in both parties are so intense that our prospect of success is promising. The present need is for funds to print and circulate petitions necessary to get the party on the ticket. The fight must proceed if privilege is to be abolished. Will you help?"

Ohio Single Taxers are strong for the ticket and look forward to making a campaign that will have its effect far beyond the State.

Memory of a Worker Honored

THE friends of the late R. T. Snediker, of Kansas City, have adopted a memorial to the fine spirit who departed last Summer. The memorial is 8 x 10, beautifully engrossed in colors and signed by the members of the Single Tax Association. It reads as follows:

"The Foxes have holes, the Birds have nests, but the Son of Man has not where to lay His head."—Matt. 8-20.

At the yearly celebration of the coming of the Little Child to Bethlehem, Cradled in a Manger, "because there was no room in the inn;"

We, the undersigned members of the Single Tax Association of Kansas City, desire to express our appreciation of the fidelity on the part of our fellow member, a loyal personal friend of Henry George, the late ROBERT TRUMAN SNEDIKER, to the cause of humanity, the "making room at the Father's Table for all His children."

The Movement in Oregon

THE following from the *Producers Call*, published at Oregon City, by N. J. Brown and H. Stallard, commenting on a convention to be called in Portland, to be known as a Tax Reduction Conference:

"We can't get away from the honest conviction that in order to reduce taxes SO THEY WILL STAY REDUCED, the people have got to do more than 'Vote 'em Off—they have got to vote their men in.

We don't believe it will get us anywhere for very long to 'vote 'em off' and then vote in legislators who will vote 'em on again."

Mr. Stallard is organizer of the Non-Partisan League. Mr. Brown is an old-time newspaper man and a militant Single Taxer. Mr. Cridge has arranged for a column article in this periodical every week. If funds can be

secured, the Oregon Single Taxers will use a page of this paper and flood Oregon with the issue.

Meetings are held in the library every week. Early in January, Lincoln Steffens spoke in the New Labor Temple, the first meeting held in that hall. He redeemed himself largely from the speech made a year ago, and stated that Marxian socialism had not been a howling success in Russia. Mr. U'Ren presided at this meeting.

The Oregon Labor Press in attacking Mr. Hermann, for whom it apparently cherishes an animosity, says: "We have no quarrel with the Single Tax."

The names on the Petition lists are being copied, sixteen thousand in Portland alone, and literature will be needed to send to all these names. The great need is literature, in Oregon as elsewhere.

Rhode Island Wakes Up.

SINGLE TAXERS of Providence welcomed Robert C. Macauley on Sunday, January 1st, where he spoke under the auspices of the Church Community Forum on "The Moral Basis of Taxation." The *Providence Journal* gave a good report of the address. We quote in part:

"He set forth as a remedy for all the evils that, in his opinion, are resultant of the taxation system of the Federal and municipal governments of the country, the Single Tax plan, by which taxes on everything but land values would be done away with.

"The heritage of the people from God," said the speaker, "is the earth. Through the centuries grasping people have assumed property rights to the lands of the world, forcing other people to pay them for the privilege of living on the land and using it to bring forth various products. It is our coming to believe that a few people own the earth that results now in 7,000,000 in America being unemployed, 10,000,000 being paupers, and only 5 per cent. of the population of the country having a share in its lands.

"The only right a man has to own property is to have produced it himself or to hold a bill of sale from the one who did."

Toronto's Tax Exemption Petition

ONE of the most interesting campaigns in the history of the movement in Ontario, was inaugurated on Sept. 1st, when a representative committee of Toronto Single Taxers, including Ald. Honeyford—our champion in the City Council—organized to make the Municipal Tax Exemption Act effective in Toronto.

The amendment of the Act, that permitted this action, is as follows:

Where a petition signed by at least ten per cent. of the electors qualified to vote on money by-laws is presented to the council on or before the first day of November in any year, praying for the submission of a by-law under

this Act and setting out in the petition the percentage of exemption desired each year, it shall be the duty of the council to submit a by-law in conformity with the petition to the electors qualified to vote on money by-laws on the day fixed for holding the poll at the next annual municipal election, and if the voting is in favor of the by-law it shall be the duty of the council to forthwith pass the by-law, and such by-law shall not be repealed except as provided in section 11.

The petition form circulated by volunteer and paid workers, read as follows:

"THEREFORE we, the undersigned, hereby petition the Council of the City of Toronto that, under and in accordance with the said Act as amended, there be duly submitted to the electors qualified to vote on money by-laws, at the next annual municipal election after the presentation to council of this petition a by-law exempting from taxation for all purposes including school purposes for the first year in which the by-law takes effect 10 per cent. of the assessed value of improvements, income and business assessment, and from year to year thereafter an additional 10 per cent. of such assessed value until the whole of such assessed value is so exempted from taxation."

Ward captains were appointed, literature was prepared and distributed, meetings were held in the Labor Temple and other important centers.

Though our objective was 10,000 names, the required number of signatures or 10% of those on the civic list would be about 7,200.

On Nov. 1st, 6,000 signatures had been secured without the aid of any of the city papers, though they gave the movement much criticism and general publicity.

As the necessary number of names was not secured in time to force the hands of the Council, this year, it was decided to continue the work until 10,000 or 12,000 signatures had been received, and present a monster petition to the 1922 Council.

By December 15th, it was found that 12,000 property owners had signed our petition, and nearly 1,000 municipal voters. Nearly \$1,000 was subscribed for the expenses of the campaign, and above all, many new friends were discovered for the movement.

A number of college students assisted in this work and incidentally, had their first lessons in the political economy of Henry George.

It is encouraging to know that not only is Premier Drury, of Ontario, a Single Taxer, but so also is the Hon. T. A. Crerar, the able leader of the National Progressive Party, with a following of 64 members, elected to the Federal House, on Dec. 6th, and all pledged to the Taxation of Land Values as a means of securing national revenue.

Late in the year Alderman Resk, our chief opponent in the City Council, introduced a motion, asking that the electors be permitted by vote to repeal the partial exemption of homes by-laws, so unanimously adopted by the

electors on Jan. 1st, 1922. As there was no demand for this action on the part of the electors, the aldermen defeated this reactionary motion by 13 to 4 votes. S. T.

National Executive Committee Single Tax Party Meets

A MEETING of the National Executive Committee of the Single Tax Party was held Sunday, February 5, at Party Headquarters in this city. There were present Messrs Wallace and Loew, of New Jersey; Messrs Macaulay, Robinson, Haug and Dix, of Pennsylvania, and Messrs Van Veen and Miller of New York. Others who came from Philadelphia, not members of the Committee were Messrs Hetzel and Schaeffer.

A message of congratulation was sent to the Ohio State committee on the nomination of a State ticket, and a similar congratulatory message to Rhode Island where a movement to the same end is on foot.

A communication was sent to Arthur Griffith, Provisional President of the Irish Free State, urging the adoption of the taxation of the rent of land, and indicating the way out of her economic difficulties. This letter is accompanied by a copy of Henry George's Land Question and the Open Letter to De Valera, by Joseph Dana Miller.

A suggestion for holding an International Conference in Geneva this summer was well received, but the proposal was laid over for fuller discussion at the next executive meeting to be held three weeks from date.

Texas Notes

TEXAS is still on the Single Tax map and will continue to be the scene of activity until a large measure of the Single Tax principle is written into our Constitution. What I mean by a large measure of the principle can be understood better by a statement of our programme. Our Constitution now reads, "all property" shall be assessed for taxation. The change proposed is that "all land" shall be assessed for taxation and to make it more definite the amendment will recite that no taxes shall be assessed against improvements in or on land, or against personal property. We shall leave the power to the Legislature to impose an inheritance tax, taxes on incomes of natural persons and corporations, and occupation taxes on businesses that come within the police powers.

It is probable that the next Legislature may pass an income tax law to meet the growing needs of the State. The next Legislature will be elected this year and I believe will be a very much more progressive and courageous one than the present. It will be solidly Democratic but our progressive fights in this State are made in the primaries held in July. There are between 200,000 and 300,000 independent voters made up of farmer groups and organized labor that will come into the Democratic primaries with an agreed programme wherever they are strong enough to

control by holding the balance of power. The main effort of this big vote will be centered on Legislative candidates.

The press of the State is opening its columns to Single Tax letters and articles as never before. We encourage letters to the press on every possible occasion. Some of our people have finally realized how easily the people can be reached in this way. Every city and town has some local problem at issue. Almost all of them lend themselves to a discussion of taxation, whether it is the location of a factory, adjustment of a public utility, improvements of streets or what not. They are all touched by the tax question.

Opportunities to address business organizations are increasing. Women's Clubs also are calling for information on the Single Tax. We have a profound and determined move to improve our public schools. That movement is shot through and through with the tax problem, how to raise more revenues and how to reach the big property owners that have long stood in the way of educational development. I am to speak to the Manufacturers Association of San Antonio this evening. Two weeks ago I spoke before the Kiwanis Club of Waco and had more than half a column of excellent reports in each of the two daily papers. Fifteen Labor papers in the State carry an article on the Single Tax every week. Trade papers of the State request articles written with special reference to the interests of the trade they represent.

The Single Taxers of the country are entitled to know what we are doing in Texas and how we are doing it. We are using and directing the thought engendered by these troublous times. We are giving the people an opportunity to discover how simple and practical are the fundamental laws that must finally control and to which our statutory laws must conform if we hope for peace and prosperity.

WM. A. BLACK.

NEWS—FOREIGN

Single Tax Initiative In Brazil

FROM the *Journal of Commerce* (Jornal do Commercio) of Sao Paulo, Brazil, of October 12, 1921, we take the following significant items of news:

"*Land Tax.*—In its meeting of yesterday, the Agricultural Society of Sao Paulo approved unanimously a motion of Messrs. Octaviano Alves de Lima and Joaquin Bento de Lima, congratulating the President of the State on his appointment of Dr. Luis Silveira for an investigation of the practical means of applying this Tax. The motion was drafted as follows:

"To the Hon. Dr. Washington Luis Pereira de Souza, President of the State of Sao Paulo:

"Whereas, the newspapers of the city publish the notice that Your Excellency has intrusted to Dr. Luis Silveira the task of putting into practical shape all the information which is available in our country up to date on the Land Tax,

"Therefore, this Society which, for some time past, has been fighting in the name of Labor for the establishment of this rational and equitable tax in our State, feels rejoiced at this judicious decision of Your Excellency. We feel that, once converted into a reality, it will mark a new era in the history of the fiscal life of our country.

"In general, the creation of new taxes is not viewed with approval by the taxpayers. But in the present case an exception is made, since it is the conviction of all that it is the intention of the honorable administrator, who with clear vision is directing the destinies of our State, not to create a new super-tax upon the laboring classes, but to substitute the present objectionable method of taxation by a more just system, which the land tax (upon the value of the land) is; a tax in force for some time past in countries of advanced civilization.

A Protest From the "Diplomatic Mission of the Irish Republic In the Argentine

THE November issue of the *Revista del Impuesto Unico* the organ of the Argentine Single Tax League, contains the following interesting items of news—under the caption: "Ireland and the Land League—A Diplomatic Protest":—

"Following the publication, in our last number, of the notable article by Eca de Queiroz, entitled 'Ireland and the Land League,' we have received the following note from the 'Diplomatic Mission of the Irish Republic':—

"To the Director of the *Revista del Impuesto Unico*:

The attention of the Special Envoy of the Irish Republic has been called to an article published in your October number, entitled 'Ireland and the Land League,' written in the year 1886.

"I have been instructed to inform you that the statements and suppositions were incorrect at the time the article was written and that the agrarian situation in Ireland has been changed so much since that time that the article is no longer pertinent to the present situation and is therefore a misrepresentation. A proof of its deceptive power lies in your own note prefacing the article. The doctrines of Henry George were known and rejected in Ireland.

"Presuming that the object of your publication is the truth, I ask you to publish this rectification.

"Thanking you for your courtesy. Yours truly,
N. GONZALEZ REVILLA, Private Secretary.

Commenting on the above note, the *Revista del Impuesto Unico* adds:—

"We shall not trouble to defend the great Portuguese writer, who was so valiantly able to combat with inimitable irony the errors and iniquities of his epoque. The memory of Eca de Queiroz needs no defender. But we should like to

make it clear that the one who is not well informed as to the agrarian situation is Ireland (which, by the way, is not much different from that of other countries) is the 'Special Envoy of the Irish Republic' himself. This we do not consider at all extraordinary, since we are sure that in the same position as regards our own country are almost the whole phalanx of Ambassadors, Charges d' Affairs and Consuls representing us abroad.

"Accordingly, we do not interpret the above note as a rectification of the ideas and facts given in the article referred to, but as a very natural patriotic gesture of anyone believing the affairs of his country treated with irreverence. In the same way, if any European newspaper should expose the exploitation of which settlers in the Argentine are victims, our diplomats would certainly protest indignantly, saying that this is a beautiful land of liberty, etc. But the reality of the facts would not be changed thereby; just as the declaration of the Envoy of Ireland cannot modify the unfavorable conditions of life of the agriculturists of his nation and the iniquitous exploitation exercised there, as everywhere, by those who call themselves 'owners of the land.'"

The note in the October issue of the *Revista del Impuesto Unico* which provoked the protest of the "Diplomatic Mission of the Irish Republic," above quoted, ran as follows:

"We consider," it said, "of great actuality the reproduction of a little known article by Eca de Queiroz, upon the land question in Ireland, whose complicated situation it is usual to attribute solely to political or religious causes. Henry George already in his work, 'The Land Question,' had luminously handled this point of view; and it is interesting to find that a literary man of the prestige of the great Portuguese writer, on studying the same question, arrives at almost identical conclusions, affirming that exploitation by land owners is the fundamental cause of Irish unrest."

CORRESPONDENCE

REASONS FOR NOT TRADING

EDITOR SINGLE TAX REVIEW:

Here in Canada we dare not have free trade with the United States because it is too rich, nor with Italy because it is too poor, nor with China because it has a famine, nor with Russia because they have Soviet government, nor with Great Britain because of its slums, though God knows, they are probably no worse than those in Montreal. So we have all come to the conclusion that the only chance to do business here is to find a neutral country—one that is neither hot nor cold, rich or poor, red, yellow or white—a sort of indefinite type of eunuch that will be absolutely harmless to this or any other country.
Calgary, Alta., Can. R. J. DEACHMANN

FROM CALIFORNIA'S SUPERINTENDENT OF PUBLIC INSTRUCTION

EDITOR SINGLE TAX REVIEW:

I wish to thank you for a marked copy of the SINGLE TAX REVIEW for November and December, 1921. I note on page 163 thereof that you have written an article concerning a recent action of mine in reference to essay contests in the public schools dealing with the Single Tax.

Let me first of all thank you for the evident fairness with which you treated the subject. However, I think a false impression may have been given even though your effort was to be fair.

Let me say that I have never forbidden the discussion of the Single Tax or of any other economic subject in the public schools. However, our law provides that I must withhold funds from school districts permitting sectarian or partisan doctrines to be taught therein. I do not believe the discussion of economic topics is necessarily partisan: on the contrary, I favor the discussion of economic and social questions provided the discussion fairly presents both sides of the issue. In this instance, the bulletin which was sent out to high school pupils contained these words, "Volunteers Wanted for the Single Tax Amendment." Obviously, this was a partisan appeal and as such was prohibited by law so far as the public schools are concerned. I feel that you should know the real reason for the ruling which I gave and for that reason I am writing you. May I say that recently I found it necessary to bar the literature of another association whose purpose was to enlist students in a crusade against public ownership. I hold no brief for or against public ownership or for or against the Single Tax. However, I do hold a brief for the public schools; I recognize that tolerance of partisan appeals in the schools will go a long way towards wrecking our public school system. For that reason I believe that the law relative to partisanship should be strictly enforced without fear or favor.

Again assuring you of my appreciation of your fair attitude.

WILL C. WOOD,
Superintendent of Public Instruction.

CUSTOMARY RETORT OF THE FEEBLE MINDED

EDITOR SINGLE TAX REVIEW:

Please be advised that in the first place I did not sign any subscription to your paper and have never to my knowledge asked anyone to send in subscription. Evidently you took it upon yourself to supply me with this paper and under the conditions, I do not expect to be charged with the issue and emphatically refuse to pay your bill.

If you care to send the paper under these conditions, you may be assured that it will be thankfully received, as it makes an ideal fire kindling material.

H. L. LECKIE.
Stratford, Conn.

CHEERING WORDS FROM TEXAS

EDITOR SINGLE TAX REVIEW:

I just recently renewed subscription and now have the September-October number and the SINGLE TAX YEAR BOOK. For a number of years on the Canal Zone and as resident of other States, I supported the *Public* and regretted its demise; the SINGLE TAX REVIEW is now almost without a rival in dissemination of ethical, equitable and sound doctrine.

While I have been in Texas several years, only recently have I renewed any active work for Single Tax other than occasional handing of pamphlet to apparently interested prospect. I recently attended the convention of Single Taxers in Dallas reported in September-October issue of the REVIEW and acquired new inspiration and "stimulant" for additional effort. Notwithstanding a more or less wide reading of Single Tax data heretofore, being placed by the most efficient Executive Secretary of the State (Hon. Wm. A. Black) on his lecture staff, I felt that additional study was in order, and subscribed for the REVIEW and the YEAR BOOK. I recommend similar action by all advocates of ethical and equitable taxation who have not already done so.

But let's be cheerful. I believe the real secret of the success of the most efficient propagandist and teacher in the State of Texas, the Hon. Wm. A. Black, is his absolute good humor and a sunny disposition. He is infinitely patient and tolerant, and unquestionably recognizes the divine right of each and all to think for him or herself—or to refuse to think; and therefore is a welcome speaker even in circles hostile to Single Tax. Its doctrines are spreading. Excessive exemption of bonds and securities from taxation will likely lead the farmers and others to similar exemption of ALL OTHER PERSONAL PROPERTY, and only land, natural resources, will be left to tax. The doctrine of

"use value" is constantly being emphasized in courts of law in cancellation proceedings of oil and gas leases, and the "light" will soon break.

It is difficult for any rational, intelligent lawyer, or other person to argue that oil and gas leases must be cancelled for non-use, without sooner or later recognizing that a similar doctrine, logic, and common sense are equally applicable to vacant lots, unused land that handicaps securing of good roads and other needed and desired improvements. Then, too, see the practical politics side of it; with increased absentee ownership, land ownership by other than "dirt farmers", increased rents and increased cost of building sites, with increasing ratio of voters who are not landowners, increasing ratio of tenantry, and then bankers exempting all bonds from taxation and hiding their stocks, what else is there to do, but exempt from taxation all but land and natural resources! The doctrines of Single Taxers will be put in practice, not, perhaps, by voting in the Single Tax, but by continuation of increasing exemptions of other property than land from taxation which leads to the same end, and catches those who recognize the philosophy of the taxation method but deny its doctrines! Those who want results are equally well satisfied, and the policy of exempting bonds, etc., from taxation, instead of being condemned, should be encouraged. The farmers and tenant farmers particularly, will be quick to grasp the justice of exempting their tools, implements, machinery and horses, cattle and mules from taxation.

F. G. SWANSON.
Wichita Falls, Texas.

THE WAY OF THE TRANSGRESSOR

EDITOR SINGLE TAX REVIEW:

Some recent investigations seem to show that in New York City, even with properties that have had a most spectacular rise in value, the interest on the purchase price (at 4% compounded, the taxes and assessments also with interest at 4% compounded), is, in practically every case, twice as much as the present value.

It is to be hoped that we will be able to prove the same disastrous results of land speculation in other typical places. Nothing could so much discourage land speculation and so minimize opposition to the Single Tax.

The amounts that land owners may gain is of little account comparatively, since as Henry George said, it would be better to collect the rental value of land, even if we dumped it into the sea, than to allow it to go to reward some who hold lands and their opportunities out of use.

Further; it would strengthen the ethical position of Single Taxers by showing that what landowners gain the public loses; and that what landowners lose, the public does not gain. Also that "the way of transgressors is hard," which is the sum of all pragmatic religion.

New York City. BOLTON HALL.

FROM ALL POINTS OF VIEW

EDITOR SINGLE TAX REVIEW:

I read your article on "The Rent of Land belongs to the People" last summer with a great deal of interest, as, in fact, I do everything else that appears in the REVIEW. I am aware of the fact that in considering rent in the economic parts of "Progress and Poverty" Henry George eliminated the question of taxes for the sake of clearness. Yet, it occurs to me that right there, perhaps, may lie the cause of some of our trouble. Undoubtedly, many readers of "Progress and Poverty" who do not go into things as thoroughly as they might do, would be misled by this very reason, into thinking that the question of taxation is of minor importance. I do not mean men like yourself, who nevertheless understand all about the tax question, however opinion may differ as to the importance of it. But certainly there must be many readers who are inclined to skim over things, and not seeing the full importance of the remedy by taxation, this would lead them to underestimate the importance even of the land question. On the other hand, are those who have little or no knowledge of Henry George's works but who have gained what they know of the Single Tax from various books and pamphlets dealing with the tax side of the question, but in which the land question is either ignored or touched upon too lightly. Faith, So. Dakota. FLOREN L. INK.

NEWS NOTES AND PERSONALS

A LETTER in the N. Y. *Globe* from William McCabe, of Ozone Park, L. I., N. Y., active in the Single Tax movement in the glorious days of 1886, meets our eyes, the evidence of which we could scarcely believe, because for twenty years and more nothing has been heard from Mr. McCabe. He wants to know what has become of the Single Taxers. And he proposes to call a meeting, if nobody else will, to get behind Mayor Hylan and that 400,000 odd majority of his—for what purpose he does not state. The suggestion is of the old sort, however—always some proposal to “get behind” something or somebody, never to get in front. And in the same connection Mr. McCabe, who has apparently been asleep for twenty years, calls for a leader. But leaders do not travel behind—they lead.

F. F. INGRAM, founder of the Detroit Forum, has made an investigation of industrial and political conditions in Europe, and contributes to the *Detroit News*, of Dec. 30, an admirable article from which a quotation will be found on another page. The catchy title of this article of Mr. Ingram's is “Unemployed Insured—Unemployment Assured.”

A COPY of the *New Zealand Draper*, published at Wellington, has reached us with an article on Hon. George Fowlds, well known Single Taxer and former member of the New Zealand Parliament. Much is told of the early life of Mr. Fowlds, of his early struggles and later triumphs.

JOSEPH H. FINK has been elected delegate to the City Parliament of Community Councils to represent the Hamilton Community Council. Mr. Fink is one of the governing board of the Community Council. The purpose of these Councils is to organize the local communities for city betterment along the lines of the old Massachusetts town government.

AN interesting sketch of David Gibson appears in the *Cleveland Press* of December 22.

STUTTGART, GERMANY, has adopted a wholly new tax. Every man found in a restaurant, barroom or public place between one and two o'clock must pay eight marks, and for the privilege of staying up until morning ten marks.

PROF. LOUIS WALLIS contributes an article to the *Shears*, for December, on Investment and Taxation, which is of the usual excellence of Mr. Wallis' contributions to the economic question. The *Shears* is the organ of the paper box and allied industries.

WE have received a little pamphlet entitled “The Pittsburgh Plan,” issued by the Pittsburgh Allied Boards of Trade. It describes the graded tax law of Pennsylvania covering second class cities, which includes only Pittsburgh and Scranton, by which fifty per cent. of improvements are exempt from taxation. The claim is made for this system that it “produces the revenue and stimulates business.” Testimony as to its working value is given from many large business firms in Pittsburgh. Copies of this pamphlet can be secured of Mr. Harry Willock, Pittsburgh, Pa.

THE *Tenant* is a new weekly paper published in the Washington Heights section of this city, in the interests of the rent payers. The purpose of the *Tenant* is to represent the rent payers in the same sense that the *Real Estate Record and Guide* represents the realty interests. The paper is snappy and educational, and there is a clear understanding of economic principles. The editor is Captain Harry A. Ely, an old time newspaper man.

E. J. CRAIGIE was a candidate for the City Council of Adelaide, So. Australia, and made a number of addresses to the rate payers of

that city. Taking a leaf out of the Single Tax Party's programme of this country he was an independent Land Values candidate. Though the Labor Party is pledged to Land Values rating neither of the two Councilors have taken any steps in that direction.

THE Manufacturers and Merchants Taxation League, of New Jersey, with headquarters at Newark, have issued a circular letter especially addressed to the farmers. It calls attention to Congressman Lampert's speech in the House of Representatives in which he dealt with the farmer's burdens and advocated the Nolan Bill, in which measure, as our readers are aware, is embodied a Federal tax on land values.

STEWART BROWNE, real estate representative, tells us that when a young man working in a bank he “cooked his own breakfast and carried his own lunch.” Well, don't worry. When things are as they ought to be the Stewart Brownes will be doing it again.

THE *Seattle Union Record* gives a full page report of an address by Hon. Peter Witt, delivered in Seattle on Nov. 26. It is a Single Tax speech in which the doctrine is presented undiluted, with happy and witty (no pun intended) interpolations.

A LETTER in the Keansburg (N. J.) *Beacon*, by George White, analyzes Mr. Ford's proposal to issue forty millions in twenty dollar bills to provide for the development of Muscle Shoals. Mr. White shows that the idea is not new and by no means impracticable within reasonable limit.

THE Single Tax Party of PHILADELPHIA has started a lecture bureau.

IN OUR last issue we gave a notice of a Single Tax dinner in Plainfield, N. J. gotten up by John E. Smalley, formerly deputy sheriff of Kings county, lately a resident of Dunellen, N. J. and always a worker in the cause. We learn of his death today at sixty-two, with the keenest sorrow. He was a member of the Brotherhood of the Commonwealth, in which he has long been keenly interested. He is survived by a wife and daughter.

THE death of Charles Goldzier, husband of Julia Goldzier, at the age of 71, is announced. Death visited him at his desk in the law office of House, Grossman and Vorhaus, of this city. With this firm he had been identified for nearly thirty years. He was an authority on banking and the author of several law books. Mr. Goldzier was not intimately known to many Single Taxers—but he was a believer in our principles and a candidate for Assembly on the Single Tax Party ticket in Bayonne, N. J., where he had resided for many years.

JAMES R. BROWN debated the Single Tax at Cooper Union, this city, with Prof. Mead, of Columbia University, on Saturday evening, Jan. 28, before an audience of nearly 1,000 persons. A notice of this meeting was mailed to every Single Taxer in the city by Morris Van Veen, of the Single Tax Party, thus evincing a spirit of co-operation of which we cannot have too much.

THERE is one center in which organized Single Tax activity is noticeable, and that is in the city of Cleveland. The Report for 1921 which appears in the Bulletin of the Single Tax Club of Cuyahoga county, shows an impressive number of meetings held at which the Single Tax was presented by such men as Louis F. Post, James R. Brown, John Z. White, Louis Wallis, J. R. Hermann, J. C. Lincoln. And to these must be added the name of Charlotte Smith, who is the efficient secretary of the Club. The year on which we are entering promises another, period of activity for this banner non-partisan Single Tax organization.

E. STILLMAN DOUBLEDAY, eighty years young, sends forth on his birthday a little leaflet greeting addressed to “All members of the

Great Family." Mr. Doubleday is still active in the movement and promises to continue so for some years to come.

THE death of Mrs. George Foster Peabody, widow of Spencer Trask, and wife of George Foster Peabody, occurred at Saratoga Springs on January 8. Under the name of Katrina Trask she enriched contemporary literature with poetic contributions of real distinction. A poem written in celebration of the disarmament movement, "The Conquering Army," was circulated to the number of 200,000 and has been widely read. It is not too much to say that her work is destined to live. Her benefactions were many and varied.

UNDER the title, "What Should be Taxed," Henry Ware Allen contributes an article to the *Democrat*, of Wichita, Kansas. On the same page in which the article appears the editor of the *Democrat* says that Mr. Allen presents his case with "great force and dignity."

OUR old friend, J. W. Bengough, has started on an extended tour through western Canada.

THE agriculturists of Brazil, as may be read in an article in another part of the REVIEW, are taking the initiative in the taxation of land values. When will our own farmers wake up?

A PAGE article in the *Milwaukee Journal*, of Jan. 3rd, by J. C. Ralston, author of the "Shovelcrats," is of interest at this time. Its title is "Queer Birds on the Liberal Perch," and concerns itself with a recent declaration by J. A. H. Hopkins to the effect that "We (meaning the Forty-Eighters) want Senator La Follette as candidate for President in 1924." Mr. Ralston mercilessly reviews Senator La Follette's record, pointing out that he favored the war with Spain, defended the subjugation of the Phillipines because of the markets the islands afforded, hinted even after Germany had submarined 21 American ships that if we were forced into the war to preserve our rights it would not be against Germany, voted for the Dingley tariff, etc. Mr. Ralston's article is the ablest that has appeared against the Senator and incidentally against Mr. Hopkins' political plans—so far as they include Mr. LaFollette.

THE January issue of *Our Bulletin*, organ of the Brotherhood of the Commonwealth, gives news showing renewed activity in the organization. This society was founded, as our readers know, by Chas. Frederick Adams, of blessed memory, and affords an attractive form of tontine insurance at small expense. It has not grown as it should have done, but an effort will be made to reach a larger public with the advantages it offers for an old age pension.

WILLIAM MATTHEWS, of Spokane, Washington, tells what is the matter with business in a recent issue of the *Spokane Press*.

A PORTRAIT and sketch of E. W. Doty appears in a recent issue of the *Cleveland Press*. It tells some good stories of Doty, and is a friendly and decidedly interesting story of this well known Single Taxer who calls himself a Republican, but who is probably prouder of the fact that he was a friend of Tom L. Johnson.

GOVERNOR MILLER, of New York, is the latest to range himself with those in favor of the extension of the tax exemption law on new buildings. And so the chorus grows.

THE Far Eastern Republic, one-third the area of the United States, has nationalized the land, which it rents on long term leases to the peasants.

THE soaring rents at the national capital are attracting the attention of our legislators. Senator Smoot reports a 400 per cent. increase in one instance.

FAIRHOPE, ALABAMA, celebrated in January the twenty-seventh anniversary of its founding, with music, speechmaking and general jollification. Readers of the REVIEW should subscribe for the *Fairhope Courier* which gives the news of this enterprising Single Tax colony on Mobile Bay. E. B. Gaston is the editor of the *Courier*, and its columns are filled with interesting matter every week.

THE supplement to the *Detroit Labor News*, an imposing magazine of 160 pages, is another testimonial to the enterprise of Herbert Lewis. The thanks of Single Taxers are due Mr. Lewis for the matter of interest to the cause which occupies many pages of this handsome issue. Among these are Louis F. Post's "Open and Closed Shop," Joseph Dana Miller's "Open Letter to DeValera," and other articles. We can better appreciate the consideration shown when we reflect that this matter occupies space that might be taken up by paid advertisements and that the typesetting represents quite a number of dollars.

AN ARTICLE of more than usual excellence by Rev. A. W. Littlefield of Middleborough, Mass., appears in *Unity*, of Dec. 15, published in Chicago and edited by John Haynes Holmes and Francis Neilson. The title of Mr. Littlefield's paper is "Some Causes of Present Day Unrest," and is well worthy of more than passing consideration.

John Z. White's Lecture Appointments

CRESSON, PENNA.: Commercial Association, Wednesday, Feb. 15, noon; NEW KENSINGTON, PENNA.: Kiwanis Club, Thursday, Feb. 16, noon; CLEVELAND, OHIO: Temple Forum—Jewish, Friday, Feb. 17, evening; CUMBERLAND, MD.: Rotary Club, Tuesday, Feb. 21, 6 p.m.; CLEARFIELD, PENNA.: Rotary Club, Thursday, Feb. 23, noon; DUBOIS, PENNA.: Rotary Club, Friday, Feb. 24, 8 p.m.; CLEVELAND, OHIO: North Church Form, Sunday, Feb. 26; LAPORTE, IND.: Kiwanis Club, Monday, Feb. 27, noon; CHICAGO (Logan Square): Kiwanis Club, Tuesday, Feb. 28, noon; CICERO, ILL.: Rotary Club, Wednesday, March 1, noon; CHICAGO: Gyro Club; Thursday, March 2, noon; ATCHISON, KANSAS: Kiwanis Club, Wednesday, March 8, noon; ST. JOSEPH, MO.: Optimist Club, Thursday, March 9, noon; ST. JOSEPH, MO.: City Club, Thursday, March 9, 6 p.m.; OMAHA, NEB.: Lions Club, Tuesday, March 14, noon; OMAHA, NEB.: Rotary Club, Wednesday, March 15, noon; OMAHA, NEB.: Business and Professional Woman's League, Wednesday, March 15, evening; COUNCIL BLUFFS, IOWA: Lions Club, Thursday, March 16, noon; OMAHA, NEB.: Alexander Hamilton Institute, Friday, March 17, p.m.; PARSONS, KANSAS: Chamber of Commerce, Tuesday, March 21, noon; KANSAS CITY, KANSAS: Co-Operative Club, Wednesday, March 22, noon; KANSAS CITY, KANSAS: Kiwanis Club, Thursday, March 23, noon; OMAHA, NEB.: Omaha Business Woman's Club, Tuesday, March 28, 8 p.m.; OMAHA, NEB.: Concord Club, Thursday, March 30, noon; DES MOINES, IOWA: Unitarian Laymen's League, Thursday, April 6, noon; CHICAGO: The Chicago Federation of Men Teachers, Friday, April 7, 8 p.m.; CHICAGO: American Specialties Manufacturers Association, Monday, April 10, noon; DELPHI, IND.: League of Women Voters, Wednesday, April 12; CHICAGO: The Food Products Club, Thursday, April 13, noon; NEW YORK—BROOKLYN: April 15 to 25 inclusive; BROOKLYN, N. Y.: Ethical Culture Society, Sunday, April 23, 11 a.m.; GARY, IND.: Rotary Club, Thursday, April 27; CHICAGO (So. Chicago): Lions Club, Wednesday, May 3, noon; OAK PARK: Lions Club, Thursday, May 4, noon; CHICAGO (Rogers Park): Kiwanis Club, Thursday, May 11, noon; CHICAGO: Men's Club, Lutheran Church, Monday, May 15; MEMPHIS, TENN.: Rotary Club, Tuesday, June 6; MEMPHIS, TENN.: City Club, Saturday, June 11; NEW ORLEANS, LA.: Forum, Sunday, June 11; NEW ORLEANS: Electrical League, Monday, June 12; NEW ORLEANS: Kiwanis Club, Tuesday, June 13; LAFAYETTE, LA.: Southwestern Louisiana Institute, Thursday, June 15, a.m.; LAFAYETTE, LA.: Rotary Club, Thursday, June 15; JEFFERSON CITY, MO.: Kiwanis Club, Thursday, July 27. STATE OF CALIFORNIA, August 1 to November 1, 1922.