

March—April, 1922



Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

FOUNDED IN 1901

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Unemployment. The Review Replies.

Taxation in Morelos, Mexico

By Robert Brinsmade

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Editorials: Mary McNally, Her Story—
Poisoning the Wells—How Location
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Supreme Court's Decision on
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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 NOTE

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.

The Single Tax Review

VOL. XXII

MARCH—APRIL 1922

No. 2

Current Comment

THERE died on March 10 one of the last great New England figures. His death is a distinct loss to the Single Tax movement, and to the Single Tax Party, of which he was a member. His death was a loss, too, to the Anti-Imperialist movement, in which he had been for many years one of the foremost leaders. Probably his work was done, for he had attained the advanced age of 82, though he was active almost to the last. This was testified to by his letters to the REVIEW, his pronouncements on public questions, and his many printed communications to the *New York World* and other metropolitan newspapers.

ERVING WINSLOW was a great American. We think of him when we think of William Lloyd Garrison, Single Taxer and son of the great Abolitionist, for they were alike in the possession of literary ability of a high order and moral courage that would brook no attenuation of the principles in which they believed. It was characteristic of him that he should have espoused the Single Tax Party as the most uncompromising embodiment of his convictions.

MR. WINSLOW'S literary achievements were many and varied. For years he was one of the chief editorial writers on several Boston newspapers. He was translator of Maeterlink's "Pelleas et Melisande" and Legouvé's "Madonna of Art." His "Epitome of Historical Events" is another work which engaged his ripe scholarship. Others of his works, "A Loyalist in the Siege of Boston," "Arcadia in History and Poetry," "Apologia pro Vita Sua," and "Every Custom House a Fortress," are but a few of the works of a life crowded with achievement.

UNITED with these literary activities went an untiring and ceaseless devotion to great causes, in which he took a foremost part. He was a publicist whose work for American ideals singled him out for special prominence. When America deserted the great principle of government by the consent of the governed in the treatment of the Philipinos, it was Erving Winslow who uttered the voice of protest and stood forward as a leader of the ideals of Jefferson and Lincoln. Great, however, as was his devotion and untiring energy, his influence was insufficient to arrest the tendency of the United States to abandon the old principles of liberty which had won for our country the respect of the democratic peoples of the world. He must have seen with keenest sorrow our entrance upon a career of imperialistic adventure in San Domingo, Hayti, and the Philippines. The New England spirit of protest against this tendency, of which brave Senator Hoar was the chief representative and which even Tom Reed had helped to keep alive, passed away with its last great protagonist in the death of Erving Winslow.

WE commented a few issues ago on Secretary Hoover's statement that "Happily for the business situation the cotton crop had risen in price." Of course, this was one of those "theories" that do not work out in practice, and was therefore a bad theory. Now the *New York Evening Post* has this to say:

"The jump in cotton last Fall from 12 to 20 cents boded ill for the manufacturers. They bought the staple and marked up the price of their goods. Consumers, however, were not responsive. The planters took in a good deal of money and marked up the price of their goods. Their troubles were transferred to the mills, and the latter are now wrestling with them. This undoubtedly explains why cotton mill wages have been precipitously reduced."

AN attempt to end the expression of political and economic views through political parties by groups of American voters who may seek such opportunity, has been made in Albany in the introduction of a bill providing that on and after Jan. 1st, 1923, no political party shall be entitled to a place on the ballot that receives less than 50,000 votes. In this the enemies of liberty might well have borrowed a leaf from the legislation of North Carolina which provides that no group of citizens shall be called a party that cast less than 20,000 votes in the campaign of 1876. The Albany Bill is recommended by the Joint Legislative Committee on Recodification and Revision of the Election Laws.

It is characteristic of the apathy and supineness of the American voter and the press of the State, that this iniquitous measure has failed to arouse the storm of opposition it merits, and that those who introduced it have not been given notice at the hands of their constituencies that they are slated for retirement to private life.

SINGLE TAXERS may well pause in their support of the dominant parties, and ask themselves if they desire any longer by their votes to give aid and comfort to the political trust, for this bill is of course designed to make existing parties perpetual and render it impossible for a new party to gain a foothold. It gives the two parties a monopoly of political ideas, as well as the offices and the emoluments of office. What has become of the independence of the American citizen, about which we utter our silly boastings, and what of the recent talk by dilettante political philosophers regarding the futility of third parties? It may be that the only thing that will save American political liberty, along with economic liberty, is a third party that will threaten the political trust now reaching out, as indicated in this impudent attempt at Albany, to establish itself in perpetuity.

MISS ROSE MORIARITY told the Cleveland Chamber of Commerce: "I hope that the day will come when the heartless law of supply and demand will not be applied to the lives of men and women." Of course, "supplies" are goods produced from natural resources, things brought forth by the hand of labor. And the natural resources from which these things must come are abundant enough. God is the provider of the opportunities. There is nothing the matter with the law of supply, and it is enough to meet all demands. This is the only law of supply and demand. The trouble is that its operations are interfered with by man-made laws. Has Miss Moriarity ever thought of this? Is she willing to go on blaming God for what is our own fault?

A Republican Single Taxer Who Has a Monument

NOT many Single Taxers have monuments to them. But Hazen S. Pingree was a Single Taxer and widely known as such. It may not be so well known that a monument in Detroit commemorates his devotion to our principles. Here is the inscription:

"The citizens of Michigan erect this monument to the cherished memory of Hazen S. Pingree, a gallant soldier, and enterprising and successful citizen.

Four times elected mayor of Detroit, twice governor of Michigan. He was the first to warn the people of the great danger threatened by powerful private corporations, and the first to awaken them to the great injustice in taxation and initiate steps for reform. The idol of the people he died June 18, MDCCCII, aged sixty years."

Mr. Pingree made no concealment of the fact that he was in agreement with Henry George. His fight with the monopolists furnished a thrilling chapter in the early history of the movement. The monopolists were powerful enough to prevent his getting anything printed in most (though not all) of the Detroit papers. He resorted to the use of bulletins on the street corners. Thugs were hired to steal or destroy them, and then he chained them down. Then the bulletins were torn off. He finally had to station watchmen over them in order to reach the public with his message.

Mr. Pingree was the originator of the vacant lot gardening movement which was finally adopted by other cities as a means of relieving the industrious poor.

AN annual subsidy of \$50,000,000 to support a merchant marine that cannot sustain itself is asked for. This country has resources which make the sea relatively unattractive, but it seems we must tax ourselves to take from Britain and Scandinavia one of their principal supports. It savors of Naboth's vineyard.

—*Commerce and Finance.*

Little Mary McNally-- Her Story

THE *New York Times* tells the story of a little drudge of 14—a mere child—in Nutley, N. J., who tried to end her life by gas because she was "tired of being nothing but a drudge as mother was."

Little Mary McNally, since her mother's death two years ago, has mothered her brother John aged 13, William 10, and a little sister Catharine, 9. Her father was employed as a molder in Newark, and Mary got her father's breakfast, sent the children to school and then went to school herself. And she stood at the head of her class.

Her father gave her money to pay the bills, and Mary confessed in her little hospital bed where she lay recovering from the effect of the gas, that she had diverted small sums to her brothers. So the baker's bill remained unpaid, discovering which her father punished her severely, say the neighbors. God forgive him!

From here we will let her tell her own story:

"I ran out of the house and hid under the front porch. I stayed there all night. I'll say it was cold. I slept a little, I suppose, then I got up and walked around and then back to my hiding place. I must have done this half a dozen times. I was afraid of what father would do to me over the bread bill and determined to commit suicide. I had never stolen anything before, but we didn't have much fun, and I spent most of the bread money on my brothers.

"I heard my father leave the house soon after 6 o'clock and then I went in. I wakened Willie and Johnnie and sent them to school. Then I sat and thought for an hour or two, wondering whether I really ought to end my life. I had been working too hard, with school and all, I guess, and finally I decided to kill myself. I went into my room, shut the window, locked the door, and turned on both jets. When the room filled with gas, I was sorry for what I had done and turned off the jets."

Poor little Mary McNally! "Inasmuch as ye did it unto the least of these ye did it unto Me." In a world overflowing with riches Mary is just one of the many victims of our economic maladjustments. There is social wealth enough in Nutley to care for this little drudge and the youngsters she mothered. There is provision in God's providence for all his little ones. Her poor starved life—note the unconscious pathos of the little girl's, "We didn't have much fun"—stands as an indictment against our institutions. Mrs. Browning could have sung this tragedy in those poignant verses into which she poured her great heart and all her splendid powers; Charles Mackey could have used the incident to beat with rhythmic hammer against the gates of privilege. But where shall we find among modern singers—these "idle singers of an idle day"—a voice of comprehensive and intelligent protest?

And the preachers! Those who preach God's word in the churches of Nutley. Have they nothing to say of little Mary McNally and the lesson of undeserved poverty that

her poor little starved life illustrates? Can they not see that institutional injustice looms very plain behind the simple story of this little heroine?

And our law makers! Are they criminal or stupid? These things cry out against those institutions for which their laws are responsible. The earth is a closed storehouse—hence the little drudges in Nutley and elsewhere, childhood robbed of its joys, the way made hard for little feet.

What a responsibility is ours who see and know the truth. Why are the doors to Nature's storehouse closed? Is it a wonder that we grow impatient with our own dilatory tactics, that we stand before the barred gates, the fences, the paper titles, the "No trespass" signs built all over God's earth—God's and Mary McNally's—and utter in very agony the cry that shall yet reach the Poets and Preachers and Lawmakers, seemingly deaf to its appeal—"Open! Open!"

To Hold The Sea In Fee Simple

A CORRESPONDENT of the *Standard*, of New South Wales, gives a valuable tip to the government of Australia for raising revenue. The suggestion is that it sell the sea to private individuals and establish what is already established as to land—ownership in fee simple.

The plan offers great possibilities. If recollection serves us rightly, one of the early Popes did give away the Mediterranean, so the correspondent's suggestion is fortified by precedent.

There would be some difficulty in staking out claims, but the limits of ownership could be fairly well designated by shore measurements, and no doubt the value of location could be ascertained. Such value would vary in degree with shore proximity, tending to diminish as the "property" drew near the three mile limit, for we understand the author of the proposal to confine his suggestion to the *mare clausum*, thus avoiding possible international entanglements. Beyond the three mile limit certain nations have already made rather intangible claims of limited proprietorship which nevertheless were, we believe, set aside by a general consensus of the nations. This statement is predicated on the rather remote possibility that we understand what the nations were driving at when they talked recently in learned terms of the "freedom of the seas."

Economic rent would soon arise, though it would be likely to shift in a way perplexing to the rent payer when he came to estimate the yearly rental he could afford to pay to the sea lords, according, let us say, to the fish harvests at certain points with the same application of capital and labor. It would vary, too, with the kind of piscatorial harvest, whale-land—pardon, whale-sea—being rated somewhat higher than sword fish deposits, which would nevertheless have higher value when compared with the waters frequented by the lesser of the finny tribe.

But, of course, the main revenues would come from tolls on ships passing over these "no trespass" seas; fees that

bathers would have to pay the owners of the waters; and the small rent tax that little toddlers would have to give up who had just learned to waddle in the surf.

As a matter of fact—and quite serious we are in saying this—it would soon come to be looked upon as the natural thing. Merely because the sea moves, and land does not, is no reason why it should not be private property. Land moves, too, sometimes. Land torn up by earthquakes does not change owners if the man who holds the title deed can locate his property after a seismic upheaval. The same ought to be true of the sea.

So on the whole the suggestion is really worthy of consideration by our lawmakers. The land within the three mile limit belongs to the government. It would bring a tidy sum if sold at auction, and it is of no present use to the government itself. To sell it, and thus make it a source of revenue, involves no greater absurdity—we say no greater, being careful to choose our words—than many of the things it now does with light heart and a perfectly sober face.

Abolish Restrictions— But Whose?

A LETTER signed by Alexander C. Brown, president, and Munson Havens, secretary of the Cleveland Chamber of Commerce, is printed in the *Cleveland Plain-dealer*. It is addressed to the Building Trades Council. In one portion of the letter it asks for "the removal of all restrictions upon production and upon the freedom of men to engage in your industry."

And they say: "The public interest will be served by the removal of restriction and limitations."

To what restrictions and limitations upon production and the freedom to engage in industry does this refer? To building lots held idle? To taxes that lessen and restrict enterprise? To exorbitant rents extorted as the profits of the worker tend to increase? The language is an appeal to labor and trades unions to remove *their* kinds of restriction? Bad as these are, the writers of this appeal do not seem to know that there are restrictions and limitations on production which compared to those referred to are as whales to minnows.

Why not recognize these restrictions imposed by labor and trades unions for what they are—rules made necessary because of the restrictions by which labor finds itself shut off from the opportunity of employment and confronted with a surplus labor underbidding for jobs?

We hold no brief for labor unions. Their policy is shortsighted, futile and destructive. Their rules are oppressive and rob the individual worker of his independence. But if they will not *think* their only weapons are the weapons of restriction and force. Their only reply to restrictions is more restrictions—massed action, collective bargaining, and the threat of the strike held in the immediate background.

It ill becomes the other side, who also will not think, to talk of the restrictions of trade and labor unions, and ignore all others. For these men should know better. They have leisure, or more leisure at least, and greater opportunity. Their lives have not been lives of incessant toil. For the most part they have had the advantages of longer schooling and higher culture. If they do not know the meaning of trade union restrictions and the problem underlying employment, their case is no whit better than that of the members of the Building Trades.

What if some more intelligent members of the Building Trades should address the Chamber of Commerce—and Chambers of Commerce are composed largely of the representatives of the privileged interests—somewhat to this effect:

"We ask the removal of the restrictions you have imposed upon industry; we ask the removal of the limitations you place upon employment. You have established a system of tribute on industry levied by landlordism; you have drawn a paper title fence around ever so many vacant lots in the city of Cleveland, on which labor, and the capital that would follow it, cannot go save by the payment of a higher price than it can now afford to pay. You have established a system of taxation that further restricts employment. Let it be a bargain; if you will abolish *your* restrictions, we will abolish *ours*."

How many of these self-righteous members of the Chamber of Commerce would be willing to heed such an appeal? Very few, we fancy. Receivers of rent, owners of vacant lots, shifters of taxation on to the shoulders of others, as most of them are, *these* kinds of restrictions on industry they do not propose to abolish. And this makes all such appeals to labor organizations, or the abuse of them, full of a naive hypocrisy of which we cannot help but believe many of them are more than half conscious.

Poisoning the Wells

UNDER the heading, "Rainbow Chasers," the Los Angeles *Sunday Times*, of February 26th, collected a larger number of erroneous statements as to the meaning and purposes of the Single Tax philosophy than we have ever before seen gathered together in a single article. The editorial writer must maintain a scrap book in which he carefully pastes all the plausible misrepresentations of the Single Tax that he can find while eschewing all correct representations of it. He finds no difficulty in demolishing the straw men which he sets up, but he never touches the reality of Single Tax at all. We would apologize for wasting our readers' time in the refutation of his errors, but that other hostile editors are likely to parrot them and it may be worth while to have the answers handy.

Error No. 1.—The Single Tax would make "*real estate* the only source of taxable revenue." Apart from the clumsy and inaccurate phrase, "taxable revenue," the Single Tax would not tax real estate, which in common

parlance means land *and improvements*, but only land according to its value exclusive of improvements. The difference is not superficial but fundamental.

Error No. 2.—"Voltaire wrote against the Single Tax." Even if he did, his condemnation would have no element of finality. Voltaire had no conception of the Single Tax in its modern meaning. The physiocrats used the term "impot unique," but related it only to agricultural land. While we are proud to count them among our economic ancestors, we know that the conditions when they lived were not such as to make it possible for them to comprehend what is clear to us.

Errors 3, 4 and 5.—Henry George "arrived at the conclusion that all land should belong to the governed, should be common property. Should be taxed so heavily that it would no longer be profitable to its owners." To Single Taxers it will, of course, be unnecessary to point out that Henry George did not advocate either nationalization of the land or communism of land, and that he advocated taking in taxes only the value which the land derived from the presence of population and services of government.

Error No. 6.—"The faithful followers of Henry George believe that none would be rich and none poor if all the land were owned by the government." We repeat that no faithful follower of Henry George believes in government ownership of the land.

Error No. 7.—"Henry George's theory has been put to a concrete test in a number of communities in various parts of the world and has registered an unbroken succession of disastrous failures." Henry George's theory has never had a concrete test anywhere. Enthusiasts and opponents of the Single Tax have at various times and in various places heralded certain fiscal experiments in land value taxation as the adoption of the Single Tax in those places, and when such places experienced the ordinary vicissitudes of boom towns and counties, the cry was raised, "The Single Tax has failed," much as people have cried that competition has failed, democracy has failed and even Christianity has failed, when none of them has had a real trial. Moreover, no community in Australia or New Zealand which has tried the policy of exemption of improvements and taxation of land values for local purposes has gone back to the old system such as exists in California. In Canada, they have, in some communities, put back buildings on the assessment lists, but only at half their value. On this point it might be well to cite the example of the City of New York where, having made one year's experiment of exempting new buildings from taxation, they liked the results so well that the policy was extended for another year by the unanimous action of both parties in the legislature.

Error No. 8.—Now comes the great effect to which all other errors are only introductions. Will it surprise the Single Taxers to know that the Single Tax was put into effect by Lenin and Trotsky when the government ownership of the land was introduced in Russia? Yet that is in substance what this editorial writer avers. He says, "One

would think that such a harrowing example would cause Single Tax advocates to stop, look and listen." But alas, no! They are so wedded to this false theory that they would bring California to the pass which has befallen Russia rather than confess their error.

In spite of the silliness of all this clap-trap it has the value of indicating the plan likely to be pursued in the next campaign against the Single Tax in California. We shall be told that because the Socialists, whom we have been fighting for forty years, came into control of the Russian government on the downfall of the Czar, put the Single Tax into effect on getting into power and made an awful fiasco, therefore the Single Tax is dangerous to civilization. Even Lenin has come to see that it will not work. No wonder that he is to come to Genoa! He may even go to Los Angeles, to help the Otises and their ilk against the Single Tax fight to redeem California from the clutch of the land monopolists. The most powerful supporters of the established order are the wrong-headed radicals who recant.

The Producer

WHEN Lamb confessed that he was "sentimentally disposed to harmony, but organically incapable of a tune," he was expressing a contradiction of will and faculty such as I recognize as affecting my excursions into economics.

For example, I have been frequently bewildered by the philosophy of Single Tax. I find many occasions to like Single Taxers. I have been fascinated by the picture they draw of conditions that will prevail when Single Tax is in operation. But despite a suspicion of inadequacy in my own reasoning—a suspicion emphasized by many a blunder—I continue to question the logic of Single Tax. I keep on seeing tax not as expressing a need to regulate or rebuke, but simply as expressing a need for the money. I keep on seeing basic land taxes as general club dues. I see supplementary property taxes as a corollary of property protection and of various phases of property privilege. I see the club member who uses the billiard-room implements as paying a special fee. The land doesn't need a fire department, a plumbing inspector, or a school superintendent. A skyscraping apartment building holding fifty families asks more service and more implements than the mere land. In that proportion the house committee called the government asks more money. If the club has a very expensive lawsuit—call it a war—the club treasurer may insist upon a special assessment, not because you are a guilty member, but because once more he simply needs the money. And so on. You may know how these can't-see-Single Tax people think. At some point I must be wrong. That is inevitable—even if I am right. But I don't know just where. Like most other people in the same situation, I *think* I am open-minded, yet I may be shut-minded at the very point where conviction might get through.

I illustrate the same obscurity as to the preachment that "all wealth comes from the land." I see all life as deriving its physical nourishment from the land (and the air and sunlight), and I am assured that all material things are derived from the land, but the scientific definitions of wealth that name land and labor as the producers of wealth leave me groping. The Thinker's part in the partnership seems to be silent, but it seems to me to be real. I see the

production of wealth in the union of raw material, physical effort and the Idea. In primitive production the laborer may embody the idea, and the partnership may be that much simpler. But obviously all production is not so simple as that. A field of corn may be raised on elemental partnership terms, but a steamship or a printing press or a wireless telephone system is another matter. I want to make room for a Fulton, an Edison, and a Wright in the partnership, as well as for a Galileo, a Columbus, and a Pasteur. Though I be held to the fixed definition of wealth, and to all of Karl Marx's "socially necessary" implications, I still feel that there should be room for Marx himself; that wealth is derived also from the man who tells where and how to produce it and where and how to distribute it. I still feel that ideas are the foremost of all factors in production, that ideas themselves are a product. (From "The Latest Thing and Other Things," by ALEXANDER BLACK.)

We reprint the foregoing from a most interesting collection of essays by an extremely interesting man, Alexander Black, a New York author and editor, whose fame is wide but whose fame would be much wider than it is, if our reading public had more brains—for his books do need some brains for their proper assimilation. His two latest novels, "The Great Desire" and "The Seventh Angel" are the best presentations of war and post-war reactions on certain sections of our people that anyone has written. We confidently recommend them to our readers.

This recommendation has, of course, no bearing on Mr. Black's inability to grasp the Single Tax philosophy. We all have our blind spots. Mr. Black's may be in economics. We remember once, after a long conversation, that William Dean Howells remarked, "I wish to God I could see in your idea what you and your friends do. It seems to make you optimistic. For my part the more I study social relations the more pessimistic I become." So Mr. Black is in very good company in not being able to comprehend our philosophy. We think it worth while to take up the points, which he does make and see if we can explain them. He says "I keep on seeing tax not as expressing a need to regulate or rebuke but simply as expressing a need for money." We fear Mr. Black is a poor sportsman if he objects to killing two birds with one shot merely because he intended to bag only one. The need for government revenue is admitted; we may gratify it in a way which is harmful to the community or helpful. It is bound to be either one or the other. There are no such things as neutral taxes. They must be levied on privilege or industry. If on the latter they raise prices, if on the former they tend to repress monopoly, it seems clear to Single Taxers that an intelligent man confronted with these alternatives has no choice but to impose them on the former.

"Basic land taxes are general club dues," is quite a good definition, but then he goes on to regard property taxes as paid for protection, etc. But the Single Taxer contends this was one of the things included in the "club dues." Does Mr. Black, perhaps, belong to a club in which he has to pay a special tax for the care of his hat and umbrella when he dines there. Of course he pays extra for his food,

and we presume the billiard room fee is merely to keep members who don't really care about playing from monopolizing the tables which in the nature of space are limited in number.

Mr. Black thinks "the land doesn't need a fire department, a plumbing inspector or a school superintendent." Perhaps not, but what would lots sell for in a section where there were no civic services? The value of the land is merely the reflection of the services *in esse* or *in posse*.

Taking Mr. Black's skyscraper illustration, we merely point out that the value of the land on which it stands is the reflection of the added service rendered and needed. In time of war, of course, anything may happen. It might even be conceded that under such conditions the land value would be insufficient to meet the expenses of government and that taxes on other things might be necessary. When we must take lives, why balk at taking property—but any general adoption of Single Tax would make war impossible, because under it monopoly would be impossible and the great interests which now foment war would cease to exist. Imperialism is only the political expression of land monopoly.

Just a word about "all wealth comes from the land." Mr. Black differentiates between the laborer and the thinker. Let him think a little farther. Is there any laborer who is not in some degree a thinker? Is there any thinker who is not in some degree a laborer? What economists mean when they talk of "land and labor" is "the Earth and Man"—the earth may be solid, liquid or gaseous, but as long as it is matter it is land economically. Man may be peasant, professor or philosopher; whatever he does that modifies matter or causes it to be modified is labor. Those who try to draw a line between physical effort and mental effort in the make-up of labor attempt an impossible task. All the glorious names that Alexander Black cites, were or are, like himself, laborers, because they did useful work for the world. The only adult persons in the world who are not laborers are beggars and thieves.

In the same kindly spirit in which Mr. Black advances his objections, we offer our replies. From reading his books, we have reached the conclusion that there is much affinity between our spirit and his own. We invite him to respond to what we have had to say about his good natured comment on the faith that we profess, assuring him that with us the Single Tax is merely the stepping stone to a social order whose ideal would be the reign of justice upon earth.

Was It a Windfall?

THE *Los Angeles Times*, whose misinterpretation of the Single Tax we comment upon elsewhere in this issue, reports a curious case of what looks like carelessness or worse on part of some branch of the Federal government. The Coronado Beach Company owns North Island, which was a part of the territory ceded to the United States by Mexico. It was of so little value that it was given to the purchasers of Coronado Island as a make-weight.

The Federal government took it as an aviation station

and spent several million dollars on it without being certain to whom it belonged. Now the United States District Court decides that the Federal government must pay for it a price which represents the value of its own improvements on the island. We suppose that this is the law, but the official responsible for this waste of public money—over \$6,000,000.00—should be held up to the public contempt which he deserves, for it is very hard to believe that he was an innocent victim. There has been little ventilation of the land frauds practiced on the Federal government by our patriotic landowners during the war. It may be nobody's interest or business to expose them, but there is reason to believe that none of the exposes so far published show conditions more damning.

How Location Owners Tax Business

THE *Real Estate Record and Guide* recently printed an interesting article giving the details of store rents in the Times Square district, from which we take the following:

"The first noticeable increase of rents in the Times Square district was during the war, when a store on the east side of Broadway between Forty-first and Forty-second streets was leased for a term of years at the rate of \$1,000 a front foot a year. In 1918 store rentals on Broadway north of Times Square were approximately at the rate of \$500 a front foot, whereas they are now at the rate of \$1,250 a front foot in spots." (This method of stating rentals is not very informing, but we quote it for the purpose of comparison, as showing 100 per cent. increase).

"Stores in the remodelled ground floor of the Hotel Astor rent for \$1,600 to \$1,700 a front foot. . . . At 1489 Broadway adjoining the southwest corner of Forty-third Street, is a store 9 x 40 feet in size that was rented at \$14,000 a year." (\$40 per sq. ft.). The store 20 x 36.6 at the northeast corner of Broadway and Fifty-fifth Street was leased for a term of ten years, at \$37,500 for the first three years and \$40,000 a year for the remainder of the term." (This is about \$50 a sq. ft. per year.) "Another store 14 x 50 between Broadway and Sixth Avenue on Forty-second Street yields an annual rental of \$23,000." (This is \$33 per sq. ft.)

"A new store, 4.6 x 15, at 117 W. 42nd st., is being held at \$4,500 a year and \$4,300 has already been offered." (Only \$64 a square foot!)

As even at prevailing prices, a store could be built for less than \$10 a square foot, it is obvious that by far the larger part of the rentals quoted represents a payment to the owners of these particular sites for the privilege of selling goods to the people who frequent the thoroughfares in this neighborhood. We do not suggest that because these rentals are high, the goods sold in these stores command a higher price. But if the annual value of these locations was taken by the community, instead of going

to private individuals, it would be possible to run the government without the multiplicity of taxes on enterprise and business that unquestionably do make the prices of goods higher, and push many business men to the wall because they cannot stand the double burden of rentals and taxes.

The value of these locations was not made by the landowners. In fact, the owners of some of the sites in this neighborhood notoriously refused to erect adequate improvements, and held back until the growth of the city and the expenditure of millions of dollars on transit facilities, enabled them to collect enormous and unearned profits. If these "subway" created values were taken in taxation and applied to the building of more subways, people would be able to travel in comfort instead of being crowded worse than cattle 365 days in the year and 366 in leap-year.

New York's Tax Exemption Ordinance

THE Tax Exemption ordinance of the City of New York has been amended so as to extend to April 1st, 1923, the time for beginning construction of dwellings so as to bring them under the exemption provisions. The date when exemption ceases, however, was not altered, and therefore dwellings commenced during the next twelve months will have only a nine year exemption. The original ordinance, passed in February last year, granted a ten year exemption from taxation to new dwellings (commenced before April 1st, 1922) limited to a maximum of \$1,000 per room and \$5,000 per dwelling or apartment.

This exemption is granted pursuant to a State law which permits local governing bodies to exempt new dwellings (without limitation as to amount) until 1932. When enacted in 1920 this law provided that construction must be commenced before April 1st, 1922, and it was amended this year to allow construction to be commenced until April 1st, 1923. Such extension of time was recommended by the legislative committee which has been investigating the housing problem because of the results already obtained by this encouragement to building, and the continued necessity for additional housing accommodations. It is significant that this extension of time was granted by the legislature and the local authorities without any serious dissent.

There was opposition, of course, from "real estate interests," of one sort or another. One builder was particularly savage in his denunciations of this exemption, seeing nothing but the "cloven foot" of the Single Taxer and loudly bewailing the dangerous trend toward "confiscation" involved in this small reduction of tax burdens. Other real estate men, however, were more clear-sighted and defended the extension of the exemption privilege on its merits; among them Mr. Stewart Browne, who seldom misses an opportunity to proclaim the Single Tax a snare and a delusion.

Of course there is little in common between the Single Taxer's proposal to take all of the rent of land (or even

only so much of it as is needed for all government expenses), and a measure which seeks to relieve an almost intolerable situation by exempting new dwellings from taxation for a few years, except that the latter is based upon the principles which lead the Single Taxer to see how great a burden to production is the present system of taxation. Still, it is encouraging to see this much of practical recognition of these principles, and to have in this great city such a striking illustration of the stimulus to industry and to the production of wealth that comes from decreasing the tax burden on the products of labor.

A Far Reaching Decision

THE United States Supreme Court has for the second time upheld the New York emergency rent laws, in a decision of far-reaching importance (March 20). This time the Court stood 6 to 3 instead of 5 to 4, the change resulting from Chief Justice Taft voting in favor of the law, while in the earlier case the late Chief Justice White dissented.

In this recent case the new point was raised, that the rent laws violated the right of contract, as they provided that a tenant could obtain relief from excessive rent even though he had signed a lease and agreed to pay it, the law presuming duress because of the shortage of housing. The Supreme Court says of this "Contracts are made subject to this exercise of the power of the State when otherwise justified as we have held this to be."

While the rent laws provide specifically that the owner is entitled to a "fair and reasonable rent" (without defining what that may be), and are aimed only at "unjust and unreasonable rent," nevertheless it is quite a step in advance to have the courts sustain the legislative power to prevent "extortion in oppressive forms," even when the unfortunate victim has been led to sign away his rights, supposedly, in order to avoid the greater evil of finding himself without any shelter at all.

The "police power" has always been held ample to authorize interference with personal liberty and destruction of business; grudgingly it has been extended to cover the "regulation" of uses to which real property may be put, as in the case of building heights and zoning laws; and this decision marks a further limitation upon the rights of land-owning.

A \$10. Lease Worth a Fortune

WICHITA, KAN., Jan. 21—The Parris lease in the Ebling field, which was sold in 1918 for \$10, produced nearly \$900,000 worth of oil in the last 21 months. Which may explain the mass of litigation in which the lease is now involved. Three claimants of the oil rights have taken their cases to court.—News Item.

WHEN labor unions see how taxation affects wages, something will happen.
H. M. H

Mr. Samuel Gompers Replies to Our Criticism

MR. JOSEPH DANA MILLER,

DEAR SIR:

In the January-February issue of the *SINGLE TAX REVIEW* there is published a letter by you addressed to me. I really regret that you did not see the wisdom or the amenities between man and man and address the letter to me for consideration and reply, but that you deemed it proper to publish the letter in the *REVIEW* without even doing me the courtesy or giving me the opportunity of seeing it before publication and replying thereto. Perhaps that may be your view of proprieties and depending upon me to get your letter through an indirect source. However, dismissing this from consideration let me make the following observations.

When working at my trade in a factory, the *Irish World*, a New York weekly, published chapters in each of its issues of Henry George's "Progress and Poverty." These chapters were read aloud each week affording the major part of the discussion among the men. It was due to a few of my friends and myself that the chapters were read and discussed in the Spirit-and-Light Club of Brooklyn, New York, of which I was a member. Combined efforts of all were directed in being helpful in having the work "Progress and Poverty" done into a book. Later, we were helpful in having "Progress and Poverty" printed in the *Congressional Record*. Perhaps these facts might justify my statement that I aided in having Henry George understood.

I aided in the nomination of Henry George in his campaign for mayor of New York and in the campaign in the election. It was he who induced me to buy a bicycle and on our machines we frequently, and particularly on Sunday, took long rides at which most interesting discussions took place and there was established between us a very firm friendship. I have declared and now say that I am a Single Taxer. I believe the Single Tax to be the most practical, effective and generally advantageous tax which can be imposed, but you take me to task because in my article on "Abolish Unemployment" I did not declare for the Single Tax as a remedy for unemployment.

All I need say in reply is that the organized labor movement cannot wait for the establishment of the Single Tax system to have our unemployed workmen at work.

"While the grass grows, etc," Shakespeare in his time declared that proverb somewhat musty and yet its lesson is as potent today as when the phrase was coined. One of my dear friends for many years a Single Taxer after reading your letter in the *SINGLE TAX REVIEW* stated to me "The worst about the Single Tax is the Single Taxer." Is it difficult to imagine the type of man he had in mind?

Very truly yours,

SAM GOMPERS,
President,
American Federation of Labor.

The article to which the foregoing letter of Mr. Gompers refers was a criticism in our last issue of a contribution appearing under his own name in the *American Federationist*, dealing with the question of unemployment. The criticism was entitled "A Few Words with Mr. Gompers." It was a review of the article which Mr. Gompers had written, accompanied with some running comments on what appeared to be that gentleman's shortcomings.

Mr. Gompers is a public man. His public utterances are subject to only so much consideration as their importance calls for. We were under no obligation to submit our criticism in advance of publication, or to extend to Mr. Gompers the special privilege of having his reply printed in the same issue in which the criticism appeared. All that is required of editorial courtesy is that the columns of the paper shall be open to reply. This reply is now before us. It is printed herewith, so that our readers may hear his side. He has the liberty of using our columns for further explanation of his position. So much for the "amenities."

The article by Mr. Gompers urged upon government the need of providing employment. As Mr. Gompers has on several occasions declared himself a Single Taxer we looked—but looked in vain—for some recognition of the real solution of unemployment, some suggestion, if but the faintest, of the primary relation of the question of unemployment to the land laws of the country. We did not find it. Why not?

We pointed out that the sole burden of Mr. Gompers' article was the *necessity of speeding up of public improvements*. Incredible as it may seem, this was all that, purged of its somewhat rotund phraseology, the article disclosed. It is true that the words were brave and breathed defiance to some powers or persons or things the identity of which remains concealed. But with supreme unconsciousness that he had proposed nothing that can solve the unemployment question, Mr. Gompers concludes with this triumphant exordium, almost shouting: "The problem can be solved. It must be solved. The time for action and solution is not tomorrow, but Now!"

We called attention to the phrases which Mr. Gompers used, "cyclical unemployment," "seasonal unemployment," when the only fact under consideration is a man willing to work and unable to find it. I have called the use of such phrases "criminal trifling." Perhaps the term was too harsh, but if Mr. Gompers is a Single Taxer—and he says he is—he knows how inadequate are such phrases. He talked of "forms of unemployment," as if being out of a job were capable of classification. He quoted, apparently by way of endorsement, the language of Mr. Hoover that a solution of unemployment might be found through "the mobilization of the fine co-operative action of our manufacturers and employers, our public bodies and our local authorities." "The mobilization of fine co-operative action" is a "mouthful," as the boys say. But it is a meaningless abracadabra. It is a fine bit of Hooverism, and successfully conceals the poverty of that gentleman's thought. Yet Mr. Gompers cites it—and apparently finds it good. Worse still, he endorses President Harding's statement that "a million and a half are normally unemployed" in these United States. Whether Mr. Harding used the word "normally" in this case in the sense of usually or naturally, is doubtful. But it fails to arrest the attention of Mr.

Gompers. And he a believer in the doctrines of Henry George!

We print Mr. Gompers' reply to our criticism, and ask our readers to be as lenient in their judgment as the facts will warrant. To our contention that he does not touch the true cause of unemployment, he replies that he took bicycle rides with Henry George; to our statement that there are enough unused natural opportunities to provide employment for ten times the number of unemployed, he relates that during these bicycle rides there was established a firm friendship between him and Henry George!

We do not impugn the genuineness of this friendship. We assume that the memory of it is to Mr. Gompers all it seems to be. But we may indicate that he could pay a rather more obvious service to this friendship by standing now and then for the principles of this revered friend? It is not enough to say, "I am a Single Taxer," and then refrain from advancing any application of the principle to present day problems.

When we ask Mr. Gompers to speak the word that will make for the emancipation of Labor and Capital from the crushing imposts of monopoly, he replies that he was helpful in having "Progress and Poverty" printed in the *Congressional Record*, which he could not have been, since "Progress and Poverty" was never printed in the *Record*!

Protection or Free Trade, however, was printed in the *Congressional Record* through the efforts of Congressman Tom L. Johnson, of Ohio, Jerry Simpson, of Kansas, Judge Maguire, of California, and others during the tariff debate in which these members of the House of Representatives took advantage of the "leave to print", and thus secured the appearance of the entire work in the columns of the *Record*. We never heard that Mr. Gompers aided in this work, nor do we see how he could have done so.

Mr. Gompers says in his letter to the REVIEW: "You take me to task because in my article on unemployment I do not declare for the Single Tax as a remedy for unemployment." Surely we are justified in asking why not? We know of only one way to provide employment. That is by opening up natural opportunities. Public works can be undertaken, it is true, but these must be provided for by taxation, and this means taking something away from those who are now employed, and thus diminishing employment in another direction. "Organized labor," says Mr. Gompers, "cannot and will not wait for the Single Tax system to have our unemployed workmen at work."

We would point out to Mr. Gompers that these public works that are to provide employment for the unemployed have not even begun. The Single Tax, however, has been on the ballot in California and Oregon; 260,000 votes were cast in one State and 37,000 in the other. It does not appear from the records that Mr. Gompers was impelled to add his enormous influence to increase the vote in these States, yet had he done so, and kept at it, the movement would by this time have been much further advanced than his own programme of public works.

Mr. Gompers occupies a unique position. His power and influence probably exceed that of any man in America today. With this power goes a great responsibility. If Mr. Gompers sees the truth as Single Taxers see it, it is his duty to announce it publicly, to proclaim it bravely. He is false to the light that is given him if, on the contrary, he does anything to prolong the intolerable situation that results from the conflict of Labor and Capital, with its concomitant coercion, strikes, lockouts, and all that these bring in their train.

He is faithless to his trust as custodian of the welfare of the workers that comprise his organization if he neglects to point out the real road to freedom. For against the doors of monopoly what avail are all the puny efforts of the American Federation of Labor? More than thirty years ago, in a small office in this city, Mr. Gompers began his labors for the amelioration of the worker's condition. At the close of these thirty years' labors, what is it that confronts him? Nearly or quite three million men out of employment! Does the rapidity of progress attained by the movement to which he set his hand these many years ago not suggest to him that perhaps the Single Tax movement might, with greater effort on his part, have secured a momentum that would have given a larger measure of success in an infinitely shorter time?

Surely here is sufficient demonstration of the futility of the organized labor movement to effect any permanent betterment in the condition of the worker most in need of relief? Is this the net result of Mr. Gompers' labors? Conceding the trifling results obtained—and we admit the few benefits that have come from organized labor—were they really worth all this pother, all this destructive warfare, all these restrictive measures, all this weary waiting?

Mr. Gompers entirely misses the point we raise, which is that at a time when there is more need than ever to point out that unemployment results from the monopolization of natural resources, and that these resources would be open to labor by the Single Tax, this foremost spokesman of labor in a studied article on unemployment makes no mention either of the Single Tax, nor of the existence and effect of land monopoly.

"While the grass grows the horse is starving." Granted the need of immediate relief. But when will the seed be planted and the harvest prepared for permanent relief? We could put up in a somewhat more patient spirit with the expedients of labor organizations if these were frankly labelled expedients, if in the meantime the immense power of Mr. Gompers and the Federation of Labor were being bent to the planting of the seed for the more abundant harvest. But because Mr. Gompers keeps silent, because he is putting off the planting of the seed, he is postponing to some indefinite period the coming of the harvest time.

We are glad to agree with the gentleman, "many years a Single Taxer," who says that "the worst about the Single Tax is the Single Taxer." We are interested in the identity of the gentleman, but after all it makes but little difference.

What he says is all too true. The men who keep back the Single Tax movement are those who solemnly avow their Single Tax beliefs and then advocate other things. These other things were amusingly characterized by E. W. Doty at the Niagara Falls Conference several years ago as "half sisters to the Single Tax." He intimates that the trouble was that they were not "half sisters" at all, and were not even distantly related.

Mr. Henry George himself years ago in a public address said, "Here comes my friend, Sam Gompers, with 24 remedies for our labor troubles and not one the right one." Would our friend, for many years a Single Taxer, say in this case "that the worst enemy of the Single Tax was the Single Taxer," in this case Henry George himself, in whose company we would rather be found than in that of the gentleman who seeks by his criticism to confirm Mr. Gompers in the course he has taken.

We have cheerfully paid to Mr. Gompers the tribute of our admiration for his valuable public services. He was a steadying and worthy influence in the war when the motives of our entrance into that conflict were being questioned by the unreflecting, and the extremists in the ranks of labor. It is not too much to say that he helped as no other single influence did to "win the war."

It is due him, too, to say that his leadership which held, and still holds, in abeyance the extreme socialistic and communistic elements in the A. F. of L. has been, on the whole, a healthy influence. We pointed out in the article which seems to have excited Mr. Gompers' ire, that to the degree that this conservatism lacks the element of constructive proposal it must cease to be a restraining influence on the wild-eyed radicalism in the organization. Men impatient of the dilatory programme that is being held out to them as the sole remedy for conditions as they exist, will demand some social change. One or another of those social theories—the one most clamorous and insistent—will sweep over the dikes which Mr. Gompers has so carefully erected for the protection of the organization, and he will see the labor movement transformed to something which he least desires.

There is but one way of meeting this, and that is by opposing to them the doctrine of social justice—the destruction of the monopoly of natural resources and the removal of those artificial restrictions which bar the way to a world of peace and plenty.

JOSEPH DANA MILLER.

Wisdom From Jos. P. Tumulty

ELECTION returns do not permanently settle any grave question, and those gentlemen who say they do, are generally feeling their own pulse, which, very often, is a pulse of passion, hatred or intrigue. When politicians tell me that election returns settle great events, I say, "The trouble with you is that you are feeling your own pulse and not the pulse of the public."

NEWS—DOMESTIC

The Division in California

THERE is again an unhappy division of opinion regarding methods among Single Taxers in California. The Los Angeles Single Tax League has decided to devote all its energies for a year or two to propaganda and educational work, and to abandon all efforts to get on the ballot. The reasons for this course have been given in a statement mailed to Single Taxers throughout in the country.

"Single Taxers have the reputation of being interested in nothing but their own creed and its doctrines," says the statement. And it is then proposed that Single Taxers in California support other measures of social amelioration, and thus evince a greater disposition to team work.

Among the movements which are "gathering force," is the proposal to exempt all new houses and improvements for a period of ten years. Another is the Non-Partisan League now at work in California to organize the State.

But the chief reason impelling the League to abandon the political fight is that "the use of the initiative too frequently for the same question may jeopardize this most valuable instrument of popular government." And lastly this statement declares that "the financial stress is so great that funds cannot be secured without hardship to Single Taxers."

The Los Angeles League feel that "during the reactionary wave which envelopes the world most people are inclined to center their attention upon measures that will give them immediate relief."

We present these reasons as stated. We imagine that Single Taxers of the country will be disappointed at the decision and surprised at the inadequacy of the reasoning. We express no opinion at this time. We are convinced, however, that the political movement for the Single Tax is too far advanced to be halted by the falling away of any group of workers. We do not question the sincerity of the men who append their names to this statement, but we do question their judgment.

The office of the REVIEW, however, is to present both sides, and this we do, commending the absence in the presentation by both groups of those unpleasant recriminations which have characterized other divisions among Single Taxers in the State of California.

In a counter statement issued by the Great Adventure League, Mr. William L. Ross and others say, "We have worked in good faith and will continue the fight with all the forces at our command."

We are wondering if this abandonment of the political fight will not be heralded far and wide by the enemies of the movement.

It is the opinion of the SINGLE TAX REVIEW, however, that if forced to abandon the fight in California, Single Taxers of the entire country will now turn toward Oregon,

where the forces for industrial emancipation are practically united under the leadership of J. R. Hermann, and where a large measure of support has already been secured under the disadvantages of little publicity and inadequate resources.

The California Situation

THE Single Tax League of Los Angeles has decided to devote all its energies to educating the voters to understand the Single Tax before again putting the question on the ballot. Reasons for this course of action were given in a formal statement last month. The Great Adventure group of Single Taxers has announced its purpose of circulating petitions to have the measure on the ballot this year.

This difference of purpose on the part of California Single Taxers may cause wonder among friends in other parts of the country, and a few words of further explanation may be well.

Let it be said at the beginning that no question of orthodoxy or good faith is involved. It is merely a question of method or procedure. The members of the Los Angeles Single Tax League, and the Single Taxers throughout the State who are in accord with them, are as eager to get the relief that will follow the adoption of the Single Tax as any one can be. It is, indeed, because they fully realize what its adoption means that they have taken counsel of experience, and decided to work for the present along educational lines.

Ten years' experience, and five elections, show that the balloting method does not secure results in proportion to the time and money expended. Not only has the vote not increased materially in the ten years, but these repeated campaigns without the necessary educational work have resulted in organized opposition, and needless antagonism on the part of many people who were called upon to vote before they knew the reason why.

This opposition is not against the Single Tax as it is, but as it is represented to be by the press led by nine-tenths of the voters. The public is worse than uninformed; it is misinformed. It will take time and much labor to disabuse the people's minds of this error.

It was thought by some Single Taxers that the mere putting of the name "Single Tax" on the ballot, accompanied by a brief description, acquaints the voters with the nature of the subject. Experience has shown this to be a fallacy. The vote shows that the voters do not understand the question, or, understanding it, do not want the Single Tax. And every Single Taxer knows that it is rare indeed that a man or woman who really understands the Single Tax does not accept it.

Voters read and discuss what interests them. On what they are not interested in they vote "no," without troubling themselves to consider. Until they have been interested in the question they are quite content to accept the opponents' statement, which may include anything from Bol-

shevism to anarchy. Such phrases as "land owners are robbers," "freeing the land," "restoring the land to the people," "private property in land is robbery," and similar words used by over-zealous persons, have been seized upon by our opponents to prejudice our public. These phrases have always been questionable, but since the communistic regime in Russia they have been used to stamp the Single Tax movement as a system to take the farms and homes away from the people. The Anti-Single Tax League, and nine-tenths of the press, have fostered this idea until they have closed the minds of the vast majority of the voters.

To break down this prejudice requires patient and careful work. It cannot be done by a "hurrah" campaign. The people cannot be stampeded into "voting away their homes." Only an intelligent home-conservation campaign of education will remove this unjust stigma attaching to Single Tax. When the voters feel themselves reassured that the Single Tax will not disturb their title to land or other property in any way, shape, or manner, the measure can be put on the ballot and carried.

That the action of the Los Angeles Single Tax League has not been taken without the most careful consideration of all the factors in the case is evident from the cordial approval of Louis F. Post, John Z. White, James R. Brown, J. W. Bengough, George Foster Peabody, Otto Cullman, James A. Bell, James H. McGill, and many others in the east who have given time and money to the cause. Nor have the well known California Single Taxers like James H. Barry, Wm. G. Eggleston, C. E. Todd, E. P. E. Troy, Judge J. H. Ryckman, Mrs. Anna George deMille, and many others been wanting in their approval.

The Los Angeles Single Tax League questions no man's motives. Nor does it condemn those who choose a different course. The League has not retired from the field. On the contrary, it purposes to conduct an educational campaign throughout the year with the same zeal that has heretofore marked the ballot campaigns. It invites the co-operation of those who would instruct the voters before asking them to vote.

STOUGHTON COOLEY

From W. L. Ross

AN article signed by John H. Meyer appeared in the January-February number of the REVIEW under the caption, "The Farmers' Load of Taxes." Had this article appeared a year ago it would have sounded more plausible to those acquainted with the facts. Appearing when it did it becomes misleading. It gives the impression that educational work among the farmers of California is now being done that was abandoned over a year ago.

After the close of the last campaign Mr. Briggs announced that he would do educational work for eighteen months among the farm center organizations. He did this work a short time but gave it up over a year ago. It is important that this be made clear at this time because it was under the leadership of Mr. Briggs that the Los Angeles League

decided at the eleventh hour not to get our amendment on the ballot but to do "educational work" instead. How much interest will the voters of California take in educational work when there is no amendment to be voted on after all of our advertising has been to the effect that there would be an amendment on the ballot?

Last Fall Dr. Henry F. Dessau, of Oakland, urged that we get the signatures on the old registration which would expire December 31st, 1921. I saw the importance of this as it would give the campaign an early start. I formulated a plan by which we might probably finance our half of the expense. I wrote Mr. Briggs that the Great Adventure League would be responsible for getting half the required number of names to get our measure on the ballot provided the Single Tax League would secure the other half. Mr. Briggs wrote that it would be better for propoganda purposes to get the names in the Spring. In January Mr. Briggs wrote us again mentioning something about the campaign to get our measure on the ballot, showing no sign of abandoning the contest.

We were much surprised, therefore, when Mr. Briggs informed us in the middle of February that the League had decided not to try to get our amendment on the ballot until 1924. Not only was this decision made, but the reactionary newspapers of the State were notified. That kind of publicity saves time, effort and expense for the Anti-Single Tax League, but it hardly helps the Single Tax movement of California.

One of the reasons given by the Single Tax League for quitting was the danger to the initiative and referendum involved in using it. The Antis are not so squeamish; they are not so easily frightened. Their amendment was beaten by nearly 125,000 majority last election, but they are on the job. They are working to get their amendment on the ballot again. Last election it required only 55,094 validated signatures to get our measure on the ballot. It requires the same this year. The number of signatures necessary is determined by the vote cast for governor at the preceding election and the vote cast for governor in 1918 was unusually light on account of the flu epidemic. In 1924 it will require 85,000 to 90,000 signatures to get a measure on the ballot and the new amendment of the Anti-Single Tax League would require at least 150,000 signatures for amendments relating to taxation and assessments, should it carry.

The action of the Single Tax League will make it doubly hard to secure funds enough to get our measure on the ballot but we shall make the effort. We shall do our best.

At a meeting in Los Angeles on March 18th, Mrs. Lona Ingham Robinson was elected campaign manager for Southern California, and headquarters opened at 203 Tajo Building, Los Angeles, as a branch of the Great Adventure. The petitions will be ready to circulate early in April, and before April 15th we expect to have a number of workers soliciting signatures in San Francisco, Los Angeles and other places throughout the State.

"Have you seen that car with the flags and Single Tax

signs on it running around town? I had to explain the Single Tax to two men yesterday who told me they saw the same car. I wonder whose it is!" said Mr. Barry, of the James H. Barry Company. "Yes," I said, "I too have seen it." Finally I told Mr. Barry that the car is owned by the Great Adventure League. It is used exclusively for advertising Single Tax and to speak from at open-air meetings.

Henry Warfield, who distributes over a thousand pieces of literature a week runs the car, takes care of it in his garage and gives his services free of charge. Over 36,000 pamphlets have been carefully distributed the past six months and over 300 books sold by the Great Adventure League.

Mr. John Cairns also continues to advertise the Single Tax to people in Oakland by driving his sedan car with Single Tax mottoes painted on the glass panels. Mr. Cairns says the signs do not hurt his business, but if he finds Single Tax interferes with his business he will give up his business. He says that if every Single Taxer who owns a car would put a Single Tax sign on it California would wake up after the next election to find the Single Tax an accomplished fact.

WM. L. ROSS.

Massachusetts Single Tax Conference

ON the evening of February 27th there was held at the Twentieth Century Club, Boston, a Supper and Conference with Hon. Louis F. Post as the principal speaker. A group of about one hundred persons attended, and William L. Garrison, Jr. presided.

Mr. Post spoke with his characteristic incisiveness and clarity, and expressed his belief that the original Single Tax movement set in motion by Henry George at the time of the appearance of "Progress and Poverty" was now reaching its logical conclusion as a separate and particular reform movement. In place of organized Single Tax propagandist groups expounding the Georgian philosophy as a cosmic faith and with an almost religious zeal, Mr. Post expects to see the ideas and purposes of Henry George find multiform expression in the programs of a variety of social and political causes, such as the Labor movement, the tax reform efforts of business associations, and the endeavors of enlightened citizen groups to shift the incidence of taxation from improvements to site values. Likewise he believes that the Georgian creed should find an outlet in special agrarian movements to open up the idle areas to use and occupancy on the theory of "The Land for the People." And finally he thinks it likely that those who seek to cut the roots of war must instinctively make use of the practical methods of the Single Tax to free production and exchange and make possible thereby a just and stable social order.

He counselled Single Taxers to cease standing apart as a peculiar people and strive as citizens to take part in all

human activities and assist social effort towards the accomplishment of their ideals by means of co-operation rather than by separative activities and the practice of extreme individualism.

At the close of Mr. Post's address there spoke briefly Prof. Lewis J. Johnson, who has recently retired from the presidency of the Massachusetts Single Tax League after several years of brilliant service, John S. Codman, James R. Carret, one of the loyal veterans of the cause, James R. Brown, President of the Manhattan Single Tax Club, Fiske Warren, who touched upon his practical experiment with Single Tax enclaves, M. C. O'Neill, Dr. F. M. Padelford, and Henry D. Nunn.

It was clearly the sense of the meeting that the educational rather than the political means should be primarily utilized, and speakers like Mr. Codman and Mr. Brown laid special emphasis upon the opportunities of arousing the typical business man to see his practical advantage in the site tax idea.

Mr. Brown convulsed his audience with a shower of stories and apt illustrations, exemplifying his exceptional qualifications for effective field work on the lecture platform.

It seemed by no means clear that the local leagues should be disbanded or translated into other forms of effort forthwith. So much spontaneous interest, so much genuine, and therefore valuable, sentiment exists in these local groups—if this meeting may serve as an example—that it seems clearly advisable to keep the vestal fires burning until we see the flames of new and brighter watchfires flaring from the nearby hilltops.

And finally be it recorded that the freshness and power of Henry George's social challenge never rang clearer than it does today, and it was recognized that it cannot be longer disregarded if democracy is to escape strangulation in the house of its avowed friends and votaries.

WM. LLOYD GARRISON.

New Jersey

THE New Jersey legislature in special session in September, 1920, passed an act exempting from taxation for five years all new dwellings, and the value of improvements to existing structures, erected before October 1, 1922. This act has just been declared unconstitutional by the Supreme Court of that State, as violating the constitutional provision that "Property shall be assessed for taxes under general laws, and by uniform rules, according to its true value." This provision has been held to authorize the classification of property, and the exemption of classes or their taxation at special rates. The reason given by the court for the present decision is that new buildings are not a class of property and that the conditions of this limited exemption are an arbitrary discrimination against old buildings. Apparently a total or partial exemption of all buildings, or perhaps of all dwellings only, would, in view of past decisions be upheld, unless the court proved less agreeable to the home owner than to the railroads. For

a law taxing railroad property (right-of-way, station buildings, etc.) at 50 cents per \$100 regardless of the rates on adjacent buildings was upheld by the courts, although repealed under the pressure of popular opinion. Fortunately, New York has no tax provisions in its constitution to be invoked against its dwelling exemption law.

New York

THE finely situated headquarters of the Single Tax Party in this city has become the real center of Single Tax agitation here. No political campaign being on, a series of Saturday night lectures have been arranged for by those indefatigable members of the lecture committee, Morris VanVeen and George Lloyd.

These lectures began with an address by Stewart Browne on March 4th. Mr. Browne is president of one of the many Real Estate Associations in this city. He began by paying a compliment to the SINGLE TAX REVIEW which he said was notable for its excellent English. "My only disagreement is with its conclusions."

Mr. Browne's address on the "Origin of Private Property" was very interesting. "I do not object to the Single Tax because I believe that no matter what system of taxation we have, the ultimate consumer will pay it," said the speaker. Mr. Browne told the audience that he had proposed to the city that when the owner of a piece of vacant land refused to improve his land and would not sell it to one who wanted to construct a building on it, the owner should be made to pay a tax as though an adequate structure had been erected.

Many questions were asked of the speaker; some of them he sidestepped very gracefully.

Among other speakers who have favored the Party Forum with Saturday night address are Ben Howe, organizer of the Farmer Labor Party, Hon. John J. Murphy, former Tenement House Commissioner, Whidden Graham and Mr. O'Neill, of the *Call*. Mr. Howe's subject was "Single Taxers Too Single," and his address was an appeal for co-operation. At the conclusion of his address many questions were put to the speaker which were answered in admirable good humor. Mr. Murphy talked on the Housing situation and made as good a speech as was ever heard at headquarters, eloquent, persuasive, and clear. Mr. Graham's subject was "The Sales Tax Conspiracy," and the speaker showed himself singularly well informed on the details of business and finance.

Friday nights are given up to dancing and musical entertainment. These affairs are well attended by the young people of the neighborhood, and their success is largely due to the work of Dr. S. A. Sneiderman and George Lloyd.

Ohio

THE Executive Committee of the Ohio Single Tax Party met in Cleveland in March and agreed upon a plan of raising a fund to get on the ballot and place our proposition before two million voters in the State.

The prospects of a large vote are excellent. The Democratic Party is heartsick and beaten, and the Republicans are so sure of election that they are certain to nominate a weak man. The Single Tax ticket will be led by Cook for governor who received 200,000 votes on the Judicial ticket two years ago. He says a large vote this year will place them in a strong position in the presidential campaign of 1924. Youngstown will have Congressional candidates as will Cuyahoga and Ashland counties.

Dr. Milliken, of Hamilton, has written for speakers, and Mr. Shuman, of Toledo, is arranging for a meeting to be addressed by someone from the Speakers' Bureau organized by Arnold Camm, former candidate for mayor of Youngstown.

James Culberson, of Ashland, for years a Single Taxer, will run for Congress on the Single Tax ticket as will Herbert R. Gill, of Columbus. Mr. Gill is president of the Consumers Supply Co. of Columbus, and has a large personal following. In accepting the nomination Mr. Gill said: "I consider it an honor and one to which my grandson will refer with pride that I was connected with this movement."

Everywhere new friends of the movement, or old friends rejuvenated, are coming forward in support of the party.

JAMES BRUCE LINDSAY.

Oregon

A STRAIGHT-OUT, unequivocal Single Tax measure is now on the ballot, and is assured of support from the labor unions of the State. The people of the State are discussing tax problems as never before, and the papers are filled with communications from correspondents who are thinking on the question.

The Single Taxers of Oregon can have the use of the State pamphlet if the necessary money is secured for arguments in favor of their amendment. This State pamphlet is mailed to every one of the 200,000 voters of the State, and the opportunity presented is unequalled for getting our principles before the largest number of people.

The Tax Reduction Conference has adjourned after presenting a number of recommendations, none of which go to the heart of the question and which therefore need not engage our attention.

J. R. Hermann, leader of the Oregon forces, is much encouraged at the outlook.

Pennsylvania

THE Philadelphia County Committee of the Single Tax Party in its meeting of March 12th, voted to circularize the various soldier organizations in Philadelphia and vicinity with printed folders embodying the argument: "Bonus out of the rent of land," as presented in recent issues of the REVIEW, and also passed the following appropriate resolutions:

"WHEREAS, The proposal to grant a bonus to our soldiers of the World War is a current topic of great interest, important alike to those to whom the bonus would be paid and to taxpayers and consumers from whom the funds would be collected; and

"WHEREAS, The collection of all funds for the public treasury, for whatever purpose, is a subject of vital importance to all; and

"WHEREAS, The various methods proposed for raising the necessary revenue for the Soldiers' Bonus, such as the sales tax, issue of bonds, special taxes on production, etc., are harmful to the prosperity of the nation, by adding to the already heavy burden on industry; and

"WHEREAS, There is a source of revenue which has been practically overlooked, namely the rent of land of the United States, which although publicly produced is now being privately appropriated, and which, if collected by the government in lieu of all taxes, would provide a fund ample to pay the Soldiers' Bonus and all other public expenses; therefore be it

"RESOLVED, In order to procure a fund necessary for the Soldiers' Bonus and for all other public expenses, that the entire annual rent of land be collected by the government and all forms of taxation be abolished."

JULIAN HICKOK.

Rhode Island

SENATOR GARVIN, of Cumberland, introduced a bill amending Chapter 56 of the General Laws providing that all improvements on land in the State shall be exempt from taxation, and taking the limit from the amount at which land may be taxed. This bill he asked to have referred to the Committee on Charities and Corrections, thus springing a surprise on the Senate.

When questioned as to why he chose to refer such a change in the laws to this committee, Senator Garvin replied that in the long run these changes in the tax laws, or the absence of such changes, determine the number of those to whom the committee must afford aid or punishment.

This is the second attempt made to get some reform in the revenue laws by Senator Garvin, but the first attempt was defeated by the Senate after Mr. Garvin had talked an hour on the question.

Texas

THE question is frequently asked what progress are you making in Texas? If measured from week to week and month to month it would be very hard to point out appreciable progress, but if we take it over longer periods anyone interested in knowing can see that great progress has been made. When the very beginning of the present organized movement was started seven years ago no one Single Taxer could name twenty others in the State. Today we can name them by the hundreds and thousands. Do

not assume from this that all these are Georgian Single Taxers. They are still rare. The thousands that can be noted know enough of what the Single Tax means to favor and vote for it.

Our weakness is the many, many thousands who have never even heard of the Single Tax. Just recently a clergyman of average intelligence, forty years old and fifteen years in his profession, after listening to a discussion of the question told a friend that that was the first time he had ever heard it mentioned. If this man, presumed to be above the average in intelligence, never heard of it before we may rest assured of a great host like him. We are trying to impress these facts continually upon the working Single Taxers of the State, trying to make men realize that it is not opposition that they have to contend with but ignorance. Ignorance and lack of information, and there is only one cure for that, and that is to give the people a chance to learn. Only today a well informed Labor leader holding a very responsible place in the movement and who favors the Single Tax, asked me if the Single Tax were in operation in Texas today how it would help the working girls employed in a certain institution he named. The question coming from a friend indicates the hard road yet to be travelled.

We are laying our plans today for effective political action in 1924. There are five or six congressional districts in the State that can easily be made debatable ground. We are trying to get men in each of these districts big enough for the job to start a campaign in their respective districts for Single Tax and free trade, making this campaign run through the next two years. They will not be avowed candidates for Congress until the proper time arrives, but they will have laid the foundation for making a successful issue in their respective districts, and they will have reinforced the Single Tax work tremendously.

A movement of this kind cannot be hurried although when the time is ripe for final action it will seem to come like a sudden impulse, but the real work will have been done long before. It is hard to hold Single Taxers or any other group together on a long, hard drive. Chambers of Commerce are held together easily because there is something new and different coming up all the time. Nothing of very great importance is accomplished, but enough doing to retain interest, and enough hope held out to retain membership.

It is quite different with a single proposition program, that must finally depend upon popular vote. 2% of our population are new voters each year. A new crowd is rushing on you all the time. You must retain the ones you have gained and yet add others. It is a heart-breaking proposition for those responsible except that the result will be so vitally worth while to the world.

This will give you something of the Texan programme. I am but reinforcing previous reports in the hope that it may prove a helpful suggestion to others. I wish I could give some of our political plans more in detail, but that is

obviously unwise. Our hope is to continue along these lines until Texas writes the Single Tax into the constitution.

WM. A. BLACK.

Wisconsin

WILLIAM KIRSCH, research assistant with the State Department of Markets, recently led a discussion at the capitol before a group studying agricultural conditions which shows how different is the view with regard to taxation of farmers in the middle northwest from that entertained by the farmers in New York State.

Mr. Kirsch contended that prosperous conditions for the farmers depend largely on the buying power of the general public, and that consequently the farmers should look upon the wage earners not as natural enemies, but as allies, and farmers should be happy when wages are high, for that means that their principal customers are well paid and prosperous. Mr. Kirsch also showed that the toll taken from the people through transportation and all public utility monopolies is what robs both wage earners and farmers. He showed that the largest toll-takers, through unearned increment, are the men and corporations who monopolize natural resources, the land, the coal, iron, copper, lead and oil deposits, timber, water power, dockage and wharfage facilities, and choice business locations. The mere ownership of these things permits the taking of toll to the extent of millions of dollars yearly for which nothing is returned of value.

This view is entertained by a large portion of the State officials and the leaders in farm organizations.

How different this view is from that entertained by Silas Strivings, of the Farm Bureau Federation, of New York State. Mr. Strivings is advocating the repeal of the full crew bill, to help the railroads to make still larger profits on their watered stock. He has declared himself opposed to farmer representation on the Federal Reserve Board, and his general attitude shows that he believes that low wages would be a boon to the farmers.

The leading candidate talked about for Secretary of State by the progressive wing of the Republican Party, is Herman L. Ekern, who is a good Single Taxer. So, as your readers know, is Lieutenant-Governor Comings, who will run again for the same office. CHESTER C. PLATT.

Progress In Canada

OUR campaign for signatures to the Tax Exemption petition, made during the closing months of last year, has given our Association a prominent place among the activities of Toronto.

One of the results, a most important one, has been the interest shown by university students in the Henry George teachings on political economy.

The nestor of our movement in Canada, W. A. Douglass, and one of the youngest men in our ranks, for his years, has had several classes of students at his home, where im-

portant truths, so conspicuous by their omission from official text books, have been given, and eagerly appreciated by these coming leaders.

At present we are busy raising a large fund for this year's campaign. In all probability it will be necessary to issue a mandamus, compelling the Toronto City Council to take action after our petition is presented, so that the Tax Exemption by-law be submitted to the ratepayers for their decision.

This fund will defray the cost of securing about 2,000 more signatures to our petition and other necessary incidentals.

Though R. Honeyford is not on our City Council this year, he is taking a keen interest in association with A. W. Roebuck in preparing our case.

The Toronto Branch of the National Progressive Party, with Single Tax as a plank of its platform, has had a number of parlor meetings preparatory to a more complete organization.

Several well known professors of Toronto University are prominent in this movement, also a number of Single Taxers who naturally desire to assist the Progressives in the Federal and Provincial areas.

A recent letter from Premier Drury—an outstanding Single Taxer—addressed to the Toronto Progressives, strongly commends the formation of similar clubs in other Ontario urban centres.

News comes from Victoria, B. C., to the effect that should the City Council there revert to taxing improvements, in accordance with a by-law recently passed, the opponents of this plan will submit a plebiscite to the ratepayers. S. T.

Meeting of the National Executive Committee, Single Tax Party

ON February 27 a meeting of the National Executive Committee of the Single Tax Party met at the Philadelphia headquarters, 842 North Broad street. There were present Messrs. Robinson, Macaulay, Haug and Dix of Pennsylvania, Messrs. Wallace and Loew, of New Jersey, and Messrs. Geiger and Miller, of New York.

Mr. Wallace presided. The affairs of the movement were discussed. The possibility of having an international conference of Single Taxers in Geneva or London this Summer was a matter for discussion. No official action was taken looking to preparations for such an event. Personally, however, those present, among whom were visitors not members of the Executive Committee, Messrs. Schaeffer, Wingert, Davis and others showed great interest.

Omnipresent

THE conference for progressive political action met in Chicago in February. The N. Y. Times commenting editorially—and with its usual flippancy—says “of course, delegates of the Single Taxers were present.”

CONTRIBUTED

Economic Fundamentals

1. LAND is the natural resource, the *cardinal* prerequisite, from which all life comes forth, and by which life in its varying cycles is sustained.

2. LIFE is essential to the generation, the expression and the operation of mind.

3. MIND is the life-force which initiates and directs all governable energy.

4. HUMAN ENERGY, expended either mentally or physically, constitutes service or labor.

5. LABOR applied to land or its products, when wisely employed, produces wealth. Its return is wages, salaries or fees.

6. WEALTH is the product of labor applied to land. When labor employs capital to assist it, labor's efficiency may be greatly increased. Labor earns its return in wages, plus a profit to the capitalist, *before* payment of wages is made, or no increase in Wealth is possible.

7. CAPITAL is the unconsumed portion of the surplus wealth that labor has produced, which labor actively employs in increasing its productive power in the processes of production and exchange. The increased production resulting from the use of capital allows added wages to labor, and profits to productively employed capital.

8. WAGES, salaries and fees for services rendered, are the returns to labor. Their aggregate amount depends wholly upon the margin of production unabsorbed by interest and ground rent.

9. INTEREST is the return for capital loaned. Its per cent. of return depends upon the margin of production unabsorbed by wages and “ground rent.”

10. ECONOMIC RENT, “ground rent” or “land value,” is purely a socially produced value. It is that value incident to land locations, and arises in proportion as populations increase or concentrate. It accurately measures public services enjoyed by or available to holders of locations. The proportion of the total wealth produced in a nation that is absorbed by ground rent, depends upon the relative scarcity of available locations. Capital and labor can get only what is left *after* ground rent has taken its share. Ethically, ground rent belongs to the public producing it.

11. UTILIZED LAND and labor, supplemented by productively employed capital, are the three sole factors of wealth production.

12. ETHICS demand that, with as much accuracy as may be practicable, privately produced values should in undiminished measure go to their producers, and that, likewise, publicly produced values should go to the public producing them. No other basis of wealth distribution can be strictly honorable or permanent. K. P. ALEXANDER.

THE old parties seem unreal. We want a new inspiration in politics.—LORD ROBERT CECIL, 1921.

Automatic Land Valuation in Morelos, Mexico

AMONG the many economic injustices which brought on the recent revolution in Mexico, probably none was more flagrant than the undervaluation of real estate for taxation. This undervaluation was not uniform, but was confined to the property of the wealthy, such as the great rural estates and the new subdivisions of town lot speculators. Cases were not uncommon where the lands of a great ranch were assessed for taxation at only a tenth of the value of adjoining lands of similar quality belonging to small farmers. As for urban lands, the valuable vacant lots of Mexico City were assessed at the trifling values manifested by their owners, simply because Jose y Limantour, the Minister of Finance, was in partnership with the land speculators and occupied the costly technicians of the *Catastro* (land office) exclusively in making valuations of the cheap lots of the suburban towns.

In the reign of President Madero, the reform governors succeeded in revaluing the great ranches of the estates of Guanajuato and Chihuahua, but the landowners resisted the payment of taxes on the new valuations until they were suspended on the accession to power of the reactionary Huerta. To the surprise of those who imagined that Carranza was a real liberal, nothing was done during his six years of power for the revaluation of real estate. But this failure to correct an economic abuse of the old regime was in harmony with the rest of his policy; for Carranza was really a feudalist and prater of democracy with the sole object of attaining to political power in a popular revolution. Carranza's betrayal of the economic ideals of the revolution and his delivery in 1915 of a prostrate nation to the tender mercies of a horde of unscrupulous adventurers masquerading as reformers, had plunged Mexico into such a plight by 1920, when he fell, that it will take years of skillful nursing to again restore the country to normal health.

Before the revolution, Morelos was the banner agricultural State of Mexico, in proportion to its size. There were 18 great sugar estates and refineries, which yielded \$10,000,000 annually of sugar and alcohol, while 10,000 small farmers raised great herds of livestock, besides grain, vegetables and fruit. But ten years of destruction by marauding bands changed all this prosperity, and by 1920, when the Zapatista rebels of Morelos finally laid down their arms to the National government of De la Huerta, Morelos was a ruin with all its sugar refineries wrecked, its villages burned and its fertile pastures as barren of livestock as the Desert of Gobi. The State government could only be kept going during 1920 and 1921 by subsidies from the Federation, and it was perhaps this desperate need that impelled it to take in September of 1921 a bold and radical step that marks a new era in Mexican fiscal legislation.

The new measure is entitled "Law of Land Assessment and Valuation," and it comprises two parts: the first com-

prises 39 articles and deals with the organization of boards of assessment in each town and the classification of real estate; and the second comprises arts. 40 to 57 includes a new departure in valuation methods as may be seen by the following synopsis of the typical articles:

ARTICLE 40. The occupation of private real estate is declared a public utility when the value manifested by its owner is less than the commercial one. The only means to fix this difference in value, for the purpose of this law, is the offer which a third party may make to buy the property at a price 10% greater than its manifested fiscal value.

ARTICLE 41. Anyone wishing to buy a real property can do so by petitioning the governor of the State and offering to pay the manifested fiscal value of it, plus 10%, accompanying his petition with a deposit of double the annual tax.

ARTICLE 46. If the owner wishes to sell the property, the petitioner will be notified to complete his deposit, to the price offered.

ARTICLE 47. When the deposit is completed the governor will review the brief of the petition and, if all requisites of this law have been satisfied, he will notify the State legislature to make the expropriation and deliver to the owner his manifested value and to the petitioner a deed to the property.

The 10% extra paid by the petitioner above the manifested value will be retained by the State treasury. In case the requisites of this law have not been fulfilled the deposit made by the petitioner will be confiscated by the State and the petitioner will be fined, in addition, 5% of the value of the property, which fine will be applied to its future tax account.

ARTICLE 48. If the owner of a petitioned property wishes to retain it, he may do so by accepting the increase of 10% in its fiscal valuation and paying to the State a fine, equal to double the annual tax on the new valuation, besides his current taxes. Of this fine the petitioner will receive half, as a reward for his service to the fisc, and the balance will be retained by the State.

Both in Australasia and Paraguay the government was long ago given the power to purchase real estate at its owner's manifested valuation (plus a small percentage), in case this was considered too low. But this power has been seldom exercised, simply because the fisc had neither the funds nor the organization required for trading in real estate on a sufficient scale to enforce this sanction. The famous Art. 27 of the Mexican Constitution of 1917 conferred the power of compulsory purchase of real estate (at its fiscal price, plus 10%) in the government for the purpose of "public utility." This power is now being used by the National Agrarian Commission for acquiring private lands for the purpose of endowing Indian villages with *egidos* (reservations) but Morelos is the first State to use it for securing accuracy in assessments.

As can be seen from the quoted articles, Morelos has introduced the two new ideas in the Australian system which were needed to make the latter eminently practical.

The first provides that any citizen may purchase real property at its assessed value plus 10%; and the second allows the owner to save his property by accepting the increased valuation and paying a fine, as a penalty for undervaluation. Thus every fiscal value is exposed to the scrutiny of everyone looking for real estate bargains, and every landowner is impelled by the constant danger of loss to correctly value his property.

However, Art. 48 of the Morelos law is defective in two respects. First, it gives the extra 10% of a land sale to the State instead of the landowner and thus violates the Constitution; and second, the liability of the petitioner to a 5% fine (in addition to the loss of his deposit) in case of any failure to observe the technicalities of the law will be apt to discourage anyone from petitioning, because the risk of loss will be greater than the probable gain. When these defects are eliminated, the Morelos law will be the best yet devised to insure the rapid and automatic valuation of real estate.

Simultaneously with the assessment law, Morelos issued a new revenue law, in which the tax on real estate has been increased from a rate of $5\frac{3}{4}$ to $8\frac{3}{4}$ mills. While this new rate is still absurdly low, nominally, as compared with those prevailing in the United States, it will practically mean more than a doubling of former taxation owing to the greater fiscal valuation to be secured by the new assessment law. Once a correct valuation of real estate is secured, it will then be easy for the State to abolish its medieval taxes on buildings and on commerce and industry, and increase the rate on land values. When this last device is applied no one can longer afford to hold land inactive, and the present depleted population of Morelos will soon be augmented by adventurous immigrants from other States willing and able to soon restore its former economic prosperity.

ROBERT BRUCE BRINSMADE.

Will the Landlords Bankrupt the Country

THE heading of this article may not interest the casual reader because the landlord has had little consideration in the economic makeup of our daily lives, except as a collector of rents. Yet no one pulls harder and more persistently at our purse strings than does this individual.

In order that a clear understanding may be obtained of the subject matter in hand it is necessary to look at the present status of the country and the conditions that did exist in past years, as it is only by comparison that we are able to establish a true basis.

Forty years ago it was possible for a man earning \$9.00 per week to take care of the needs of his family, and lay aside a few dollars a week to provide a nest egg to take care of himself in the sunset of his life. I have known men of no greater income than this to rear a large and respectable family. In the time I speak of above potatoes sold for about 30c. to 35c. per bushel, eggs were 9c. and 11c. per

dozen, meat was 7c. to 18c. per lb., a good home could be rented for \$8 to \$12 per month. We were threshing wheat with a flail, and did most of the labors of life by methods that today would be considered crude if not laughable in comparison with the up-to-date methods now employed.

A great many readers of this article no doubt recognize these facts at a glance, because they have lived through this period. Few, however, have stopped to question why it is that all of the benefits that have come to civilization through the arts and sciences in the production and distribution of wealth have added very little to the welfare of the producers. Wages have increased, that is true, but as this only has the tendency to increase prices it is equivalent to raising yourself by the boot straps, as the saying goes. While the producers have received some benefit it is nothing in proportion to the advance of civilization. It is obvious that a man earning \$9.00 per day is not as well off as his father that earned only \$9.00 per week forty years ago.

Now you will ask by what sleight-of-hand does this transformation take place, and what means must be adopted to right the situation? This is a very natural question and it has a very natural and simple answer. We are living in a country where every few years we have the opportunity to make laws and vote on questions that relate to the well-being of all the people. I dare say that the great majority vote without thinking, and elect men to office to represent them that have not made a study of economic questions. These men stand exactly in the same light as one assuming the position of a physician without having made any study of the human body. The laws they enact and try to enforce are only hodge podge measures. Society is left to figure out a way to abide by them or evade them,

It is necessary for every government to raise revenue to pay for the service it renders to society, and rightly it should, but the method used determines to whom shall go the benefits of the progress of civilization. At present the revenue of the country is being raised, as it has most always been, by taxing the necessaries of life, fining men for being industrious, and from taxing a package of chewing gum to everything an individual may possess, providing he does not obtain the service of some clever accountant or attorney to help him evade the laws that he in part is responsible for.

In the meantime the rent of land has doubled and trebled (and even more in some instances) so that within the last year or two an ordinary apartment of five rooms that formerly rented for \$25 to \$30 a month in a large city is now \$75 to \$80. Do not misunderstand that this applies only to residence property, because the increase has affected every part of our business, manufacturing and social fabric. The landlord always has absorbed most of the advantages of civilization which are capitalized at least six years in advance of population, and they will not reduce rents that now absorb a very large portion of the earning power of the country.

So long as we allow some to appropriate as their own

the surface of the earth, God's gift to all, it can be readily seen that it is a simple process for them to absorb everything above a bare living from the producers, business and industry that can live only on and from the land. The landlord burden today is bending, if not breaking, the backs of our business and the producer. If we continue the present system the landlord will bankrupt the nation. The nation would have been bankrupt long ago if it were not for the fact that a municipality or government never has a day of judgment, but keeps piling debt upon debt with no way of settlement. No business could succeed if carried on in this manner. Then why should it exist in government? At the present time our government is making every effort to devise some way to meet the governmental expenses. No suggestion has thus far come that this revenue should be derived from the unearned value that accrues to land. The method advocated is to tax industry and thrift. Taxes should be levied in accordance with benefits received and not according to the ability to pay. In our everyday life this is how we buy and pay for everything we want.

This whole situation can be righted by shifting the burden of taxation from labor and the products of labor to the unearned land values that are produced by society as a whole.

This is no new theory. It is a method that Moses employed about 5,000 years ago and put into operation when he led the children of Israel out of the wilderness. It is now being put into operation in many parts of the world. The State of Pennsylvania has enacted a law whereby in the cities of Pittsburgh and Scranton, a gradual reduction of 10% in taxes is taken off improvements and added to the tax on land values so that in a few years one-half the tax on buildings will have been removed, and a much larger portion of the rental value of land, or the site value due to the growth of the city and the combined efforts of all living within its confines, will be collected to defray the municipal expense. It will then not be profitable to hold land out of use for speculation. All the advantages of location are reflected in land values and this should be absorbed by the tax collected by the community.

G. J. FOYER,

EVEN were there no economic objection to wage legislation, why assume government can be wise enough to regulate wages when it hasn't learned how to manage streets and roads well? —H. M. H., in *Cleveland Citizen*.

BUILDING activities in centers that have the advantage of exemption provisions have shown advances far beyond less favored communities. During February contracts for building operations in New York City rolled up a total of \$59,325,000, the largest on record, and of which more than \$38,000,000, or 65 per cent., was for individual buildings. It is noticeable, too, that the Pittsburgh district, where the half rate exemption on buildings obtains, reached a total in the month of February of \$24,881,000.

Edwin Burgess— An Interesting Fore- runner of Henry George

IN the SINGLE TAX FIVE YEAR BOOK two pages are devoted to Edwin Burgess, an old-time resident of Racine, Wisconsin, one of the "forerunners" of Henry George. A recent incident brought the personality of this remarkable man more strikingly to my mind. I am sure something concerning him will interest those readers of the REVIEW who may never have heard of him.

Among the extensive collection of books and pamphlets left by the much beloved and distinguished late Chief Justice John B. Winslow, of the Wisconsin Supreme Court, there was found a pamphlet of thirty-six pages entitled "Letters on Taxation," written by Edwin Burgess, and published from time to time during 1859 and 1860, in the *Racine Advocate*. Through the kindness of Mrs. Winslow it was my privilege to read this pamphlet. Mrs. Winslow was born and grew to womanhood in Racine, and in her childhood lived across the street from Mr. Burgess. She knew the old man well, in the sense that a child can know an elderly neighbor, and speaks of him interestingly.

The pamphlet was compiled by William S. Buffham as a labor of love, and was printed some years ago, but without date. It opens with a woodcut portrait of Mr. Burgess, followed by a sketchy "Introduction" signed by Hyland Raymond and William S. Buffham. The introduction is chiefly biographical, and recites that Mr. Burgess was born in London, England, in 1807, and died in Racine, Wis., in 1869. He had a common school education, and was a tailor by trade, conducting a tailoring business in Racine for many years. The letters are eleven in number, from two to three pages in length, and are interspersed with verses of some merit, as illustrated by the following:

"Why tax we the produce of any one's toil,
While it raises the price of the land,
And limits the sale, by enhancing the price
Of the food which the poor must demand?"

It raises the price of the product of land,
And lowers the wages of toil,
So the workers have little their wants to supply,
And nothing to purchase the soil.

* * * * *

"May we reap the reward we've endeavored to sow,
Of free land and the freedom of trade,
That the taxes may henceforth be all on the land
And never on labor be laid."

A few sentences will indicate the sureness with which he reasoned out the fundamental economic laws involved in the land question twenty years before the masterly work of Henry George was given to the world. The following sentences are selected to illustrate with what clearness and

certainty he comprehended the economics of the land question:

"Taxing people for their personal property—on their oath, is a premium on perjury."

"Taxing personal property prevents production, because the tax being added to the article for sale, increases its price in proportion to the means of buying. Hence less is sold and less is made, and the makers are less employed."

"Taxing people in proportion to their industry prevents industry."

"Taxing personal property raises the price of land, and thus promotes its monopoly by the rich."

"If all taxes were on land it would sell for the lowest price, and would be most difficult to monopolize; but if all taxes were on personal property, and none on the land, then the land would sell for the highest price, and labor would sell for the lowest price."

"If all taxes were on land, and none on improvements, then there would be the greatest encouragement for improvements and industry."

"With all the taxes on the land, it would not pay to keep it idle, and therefore speculation in land would soon cease."

"Then again, I say, put all the taxes on the land, so that only those who profitably cultivate it and live on it can afford to occupy it, then the land, the source of all our subsistence, will cease to be owned by drones and speculators, but be permanently and profitably occupied, not only by the industrious tillers of the soil, but by the factories and homes of every being of our race."

JOHN HARRINGTON.

Taxes

(With apologies to the Ingoldsby Legends)

The collector rose with a dignified look,
He called for his tax roll, his blanks and his book,
With fanatical fervor, with cunning and wile,
He taxed every man, whatever his pile.
He taxed him on board, he taxed him in bed,
From the sole of his feet to the crown of his head;
He taxed him in sleeping and that very night
He should dream of his taxes and wake in a fright;
He taxed him in chewing, he taxed him in smoking,
He taxed him when silent, when singing, when joking,
He taxed him on loans with notes fortifying;
He taxed him in trading, in selling, in buying,
He taxed him for living, he taxed him for dying,
In talking, in laughing, in sobbing, in crying.
Never was heard such a terrible curse,
 But what gave rise
 To no little surprise,
The landlord got off not one penny the worse.

E. G. LEStOURGEON.

OF ALL the functions of government, taxation receives the least thought and the most cursing.

H. M. H.

Hungary

HUNGARY appears to have adopted the most difficult and cumbersome way of solving the land question—and then has not solved it.—The *Literary Digest* says:

A solution of the money problem, says the Buapest *Pesti Naplo*, was found in the hundreds of large estates making immense profits on agricultural products. This land is Hungary's only asset of productive value, we are told, and yet only about half of it is in the hands of the real producer, the peasantry. So the government decided to put a tax on holdings of one thousand acres, this newspaper informs us, and the novelty of the measure is that the tax is payable in parcels of the land. The land thus expropriated is sold by the government to the peasantry, and so a more equable distribution is provided of the most valuable resource of the nation. Budapest press reports of the debate in the Hungarian Assembly show that the landed aristocracy and ecclesiastical holders own almost half the land of the State, while about 7,000,000 peasants own the other half. In order to increase production and at the same time satisfy the peasantry, the government devised the land tax as the best means of raising capital. Naturally, says the *Pesti Naplo*, the large landholders were not rejoiced by this land reform, but as the majority in the parliament consists of small landowners the bill was passed without difficulty. We read further that the technicalities of the law presented very complex problems, but that in every county a committee of farmers, officials, and large landowners was appointed to straighten out the tangle, and it appears that their efforts will be generally satisfactory.

Jugoslavia

THE greatest center of building activity in Europe is the Kingdom of Serbs, Croats and Slovenes, known now as Jugoslavia. The *New York Times* of March 5 said:

The main reasons for this rush to invest dinars (worth about 1¼ cents apiece at present exchange rates) in buildings are found in the absence of rent restrictions, the granting of tax exemptions and the abolition of customs duties on all kinds of building materials, coupled with labor legislation designed to prevent strikes and to increase production.

The national tax exemption laws provide for exemption for 25 years for houses built within two years and destined for rent to workers and middle class people; for 18 years for houses used exclusively for dwellings, regardless of their size; for 15 years for houses the larger part of which are used as dwellings; for 10 years for houses under construction when the exemption decree was issued and made habitable within a year, and 12 years for all other houses.

MR. HOOVER says building codes add 10 to 100 per cent. to building cost, but, instead of trying to abolish them, he wants them re-written—by himself. That's the way the bureaucratic mind works.

—H. M. H., in Cleveland *Citizen*.

THE vacant land belongs to the landless. The simple fact that the one is vacant and the other landless is of itself the highest proof that they should be allowed to come together. Alas, what a crime against nature that they should be kept apart?—GERRIT SMITH.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

MIGHT WANT TO MEET THE REST OF THE FAMILY

WILLIAM D. KILPATRICK, identified as "Operator and Builder," writes in the *Evening Post* an article condemning tax exemption on new home building.

He starts off with the statement that "the 'housing crisis' never existed" and goes on to denounce what he calls "the offspring of the Single Tax."

Mr. Kilpatrick uses ranting instead of reason, fiction instead of fact, until he says:

"This milk-and-water namby-pamby 'aid to building' has been as effective as the fifth wheel to a wagon."

The reference to a fifth wheel is truly enlightening. Mr. Kilpatrick seems to know about as much about the benefits from tax exemption as he does about "fifth wheels."

The fact is, a fifth wheel is an essential part of the wagon. It is the means by which the wagon is enabled to change its direction, to turn around. A wagon without a fifth wheel would be unmanageable.

That was the case with the building situation. Building construction was going from bad to worse when the fifth wheel of tax exemption was introduced and building took a turn for the better.

If Mr. Kilpatrick is opposed to Single Tax, he would be wiser to keep it out of a discussion of tax exemption. "Calling names" doesn't discredit tax exemption. But if tax exemption is the "offspring of Single Tax," a good many people would be interested in meeting the rest of the family.

New York *Evening World*.

TAXATION IN ANCIENT EGYPT

DR. CLARENCE S. FISHER, of Philadelphia, who is in charge of an expedition sent by the University of Pennsylvania to excavate the ruins of Thebes, the ancient capital of Egypt, reports the discovery of a most important collection of demotic papyri, containing among other records of King Ptolemy Philadelphus an account of the methods of taxation by which the Egyptian revenues were raised. While those papyri have not yet been fully translated, it is probable that they will show that the collective wisdom of 2400 years ago on the subject of taxation was quite up to the high mark set by modern statesmen and economists.

Thus it is known that to the Egyptians the cat was a sacred animal, regarded with the same reverence that we moderns show to the institution of property. As in some rural communities today the number of dogs kept by a citizen testifies to his social standing, so an abundance of cats showed a prosperous and devout Egyptian. Acting on the theory of the more cats the greater the prosperity of their owner, what can

be more likely than that the cat tax was one of the principal sources of revenue? King Ptolemy doubtless argued that since the chief purpose of government is to encourage industry and thrift, this could best be accomplished by taxing cats, the property of the industrious man, who would have to work harder and save more in order to meet his tax bills. The toiler on his patch of Nile-watered land would be happy at his sixteen-hour-day task as he reflected that even though a large part of his produce went to support the armies sent against Ethiopia, he was being honored by the recognition of his piety and cat-accumulating ability.

It is doubtless from the Egyptians that there was derived the theory, expressed in most modern tax laws, that since the acquisition of property is highly desirable and deserving of public encouragement, the industrious and thrifty man should be given special honors by having a large percentage of his earnings taken in taxes so that he will have an incentive to work still harder. If taxing cats increased the number of those animals and forced their owners to greater efforts, why should not taxes on new buildings, factories, or stores have the effect of encouraging their greater production?

It is expected that the newly discovered papyri will also give some interesting information concerning the peculiar type of ships used by the Greek rulers of Egypt in their trade with Crete, Phœnicia, and other countries. As the Egyptians enjoyed the benefit of a high protective tariff, they did not want any foreign goods brought in, so their ships were designed to carry freight out of the country, but could bring nothing back. If the secret of these ships can be learned it will be of great value to the statesmen at Washington who are wrestling with the problem of building up a merchant marine while enacting a new high tariff law that will make necessary the construction of steamships designed on the Home Market Club plan of encouraging the export trade by shutting out imports. *Christian Science Monitor*.

THE LABOR QUESTION ALWAYS A LAND QUESTION

THE coal miners threaten a strike. Figures which seem most worthy of credit show that they are idle so much of the time that their earnings are pitifully small.

They doom the men to poverty. A generation of this will turn the whole coal mining industry into a national slum. In many places it is that now.

The real trouble lies in lack of work rather than low wages for the time actually put in. In other words, according to W. Jett Lauck, one of the best informed economists on this subject, the industry is overdeveloped and overmanned.

A surplus of men and of mines is bad for both sides.

Now coal miners are rugged men, used to hard physical

labor. The transition from mining to farming would be far easier for them than for most nonagricultural workers.

Why do they, or some of them, not go into some such work as clearing up lands and producing from the soil?

Fifty years ago no such glut of miners was possible. The land would have absorbed them.

The situation in the mining industry is an indication of the act that the labor question is always a land question. Without access to land, the laborer is up in the air. And yet economists and statemen shrink from envisaging this basic question. But some time we will be forced to face it.

Cleveland Press.

THE CANADIAN FARMERS' MOVEMENT

A RAY of hope in the encircling gloom comes from across our northern border, where the farmers seem to be better instructed in the action of economic laws and more appreciative of the interdependence of all workers. Therefore the programme of the Canadian farmers is headed away from State-control and the policy of special favors; and instead of asking to be protected from competition, they are intent upon the removal of existing monopolies. Conscious of the natural opportunities within their reach, and confident of themselves, they have adopted the Jeffersonian ideal of freedom. They plan to break the hold of the landlord through the public absorption of economic rent, and by the removal of tariff-taxes to place all the industries of the country upon the same unprivileged basis, making it possible to buy, as they themselves must sell, in a market open to the competition of all the world.

The Freeman.

AFTER LAND SPECULATORS

THE Manitoba government has taken a first step, though not a long one, toward remedying the abuses of land speculation by providing for foreclosure on lands, mainly unoccupied, upon which interest is due the Province. The owners will be given six months' grace. Most of these lands were sold by the Roblin government during the boom period between 1900 and 1914, to individuals and corporations on deferred payments. Up to date \$6,917,841 has been received from them, and a total of \$1,722,320 is still outstanding in principal and interest.

In the course of the debate the Labor leader, Mr. Dixon, contended that the moratorium should not have protected the speculators, and that no man should be permitted to retain lands unless he puts them to some use. He asserted that speculators were holding land out of use at grievous expense to the municipalities and the Province, and should be compelled to turn it over to people who would cultivate it.

The government proposed at first to foreclose for arrears of principal as well as interest, but the question is involved with that of municipal taxation, and representations were made that the municipalities might lose a large sum if drastic action were taken. The legislation will probably reclaim a good deal of public land alienated to persons who have performed no settlement duties, but it only scratches

the surface. There must be millions of acres of prairie land, much of it excellently located, which is held by speculators who have made no serious attempt to cultivate it and who bought it as a gamble. It is a dead weight on the active settlers, increasing the cost of their roads, schools and other public services, and it retards development and immigration by restricting the choice of land within economical distance of the railways. The owner of land which he has no intention of using should be taxed into selling it to a producer.

Toronto Globe.

THE SINGLE TAX IN A NUTSHELL

A BROOKLYN reader, expressing appreciation of recent comment on this page concerning the Oregon Single Tax campaign, sends us this condensed and simple definition of the Single Tax:

"The Single Tax means the abolition of every tax now levied on the people of the United States, and the collection of the entire rent of land, exclusive of improvements, for Federal, State and local expenses."

This is certainly to the point and may serve as sufficient answer to many requests coming to us for a brief explanation of the movement.

Just now, Single Tax Party bulletins are bidding for the support of ex-service men by calling for the payment of the bonus out of ground rents. Better than any cash bonus would be the benefits accruing to ex-service men, and the rest of us, by the increase of employment at good wages, the bringing of more land into profitable use, and the stimulus to building and other industries that would follow the exchange of our present burdensome taxation on all industry and enterprise for a Single Tax that would absorb the unearned increment of land values. *Dearborn Independent.*

THE SINGLE TAXERS PUT UP POSERS

NEVER before has there been so much talk about "taxation." From the national government down to the township that question seems to be paramount.

On Feb. 2 a noon luncheon will be held at the Chamber of Industry with an address by Single Taxer White, a speaker of national reputation.

The following excerpt from "Progress and Poverty" is indicative of what you will get, and today we are all seeking light:

"If I have worked harder and built myself a good house while you have been contented to live in a hovel, the tax gatherer now comes annually to make me pay a penalty for my energy and industry, by taxing me more than you. If I have saved while you wasted, I am mulcted, while you are exempt. If a man build a ship we make him pay for his temerity, as though it were a public nuisance; if a manufactory be erected we levy upon it an annual sum which would go far toward making a handsome profit. We say we want capital, but if any one accumulate it, or bring it among us, we charge him for it as though we were giving

him a privilege. We punish with a tax the man who covers barren fields with ripening grain; we fine him who puts up machinery and him who drains a swamp. How heavily these taxes burden production only those realize who have attempted to follow our system of taxation through its ramifications, for, as I have before said, the heaviest part of taxation is that which falls in increased prices.

"The present method of taxation operates upon exchange like artificial deserts and mountains; it costs more to get goods through a custom-house than it does to carry them around the world. It operates upon energy, and industry, and skill, and thrift, like a FINE upon these qualities."
Cleveland *Enterprise*.

PROVIDE FUNDS OUT OF VALUES CREATED

Philip R. Dillon, of Red Bank, writing to a publisher's weekly, suggests that there should be a Supreme Court of Journalism, from which controlling decisions should be handed down. If such a court is brought into existence one of the first decisions it should make is that no editor in the State of New Jersey should be permitted to continue in his profession if he allows himself to favor more taxes upon automobilists.

This would set aside the editor of the *Trenton Times*, who commends a proposed tax upon gasoline, to be levied to provide additional funds for road building or repair.

No such tax is necessary. It should be easy enough to provide roads, because such roads give increased value to locations reached by them. Some way should be found to draw upon these values, and to reduce instead of increase the cost of automobilizing.

It is a function of the State government to see that good roads are provided and kept in order. It is no less a State function to draw regular annual income from the increased values caused by good roads, and, indeed, by any other State-provided real estate improvements.

Keansburg, (N. J.) *Beacon*.

THE LAND DOCTRINE IN IRELAND

THE Gaelic renaissance associated with the Sinn Fein movement is possibly regarded by mundanes and materialists as something of a "dreamily sentimental" nature, having at most merely "literary" meaning. Its fuller realization and adaptation to modern needs may be found to include sane solutions for present and pressing economic problems the world over. The old Brehon laws provided a land system at the base of the economic structure that had much to do with the exact and equal justice, the high standards of morality, the high thinking and plain living and the spread of learning that marked the golden age of Eirean. Michael Davitt, "Father of the Land League," became an ardent disciple of Henry George and was wont to declare that the American reformers' ideas were wonderfully in line with the ancient Irish land system in which actual use and occupation formed the best title, speculation and the holding of the land out of use were discouraged

and the fullest and wisest development of natural resources fostered as against the sort of selfish exploitation of which our depleted forests, petroleum billionaires and petroleum wars, anarchic coal industry and "rent hogs" are examples. There was a time when Henry George believed that Ireland would be the first country to adopt the Single Tax.

Dearborn Independent.

ENCOURAGEMENT FOR SINGLE TAXERS

"We are of the opinion," reads a section of Supreme Court Justice Bergen's decision on the Tax Exemption Law, "that when the Legislature undertakes to classify property for the purpose of exemption, it must include in that classification all property of like character which is subject to the same use."

This should provide much encouragement for those who are working for the exemption of farming and industrial machinery and personal property from taxation in New Jersey, as well as for the proponents of the Single Tax idea, who have been led to believe that they could not secure their reforms without a constitutional amendment.

The Saturday Review, Bogota, N. J.

THE "AMERICAN" REFERS ITS READERS TO HENRY GEORGE

JAPAN changes her mind and says Mrs. Sanger may come and lecture on birth control, if she choose, and Mrs. Sanger chooses. She says it is the solution of the economic problem in the Orient. It might help temporarily, but there are better ways of solving the population problem.

First, improve agriculture, use machinery, irrigate, use neglected lands.

Second, and more important, breed better human beings; higher grade. They do not overpopulate. The higher the race, all things considered, the lower the rate of increase. It had to be so; otherwise the world would end in wholesale cannibalism or infanticide, a sad comment on Divine Wisdom. Henry George writes interestingly on that in *Progress and Poverty*.—*N. Y. American*.

OWNERS of a lot near Euclid and 55th will draw \$33,000 a year for 99 years merely for permitting industrious people to work on it. Now this sort of thing is sanctioned as morally and economically sound by Chambers of Commerce, Real Estate Boards, churches, charity organizations, and colleges. To us it seems immoral and economically harmful. It encourages the spirit of selfishness. It is a special privilege created by law. It is the greatest cause of unemployment. It creates an idle class who are thereby placed above the necessity of toiling for a living.

—H. M. H., in *Cleveland Citizen*.

THE reserved right of the people to the rental value of land must be construed as a condition to every deed.

—JUSTICE MILLER, U. S. Supreme Court (1887).

Death of David Bachrach

WE print the following resolutions of the Maryland Single Tax Association from the Baltimore *Sunday Sun*, and wish to add our own sincere appreciation of the devoted service to the cause of this warrior gone to his rest:

WHEREAS, Death has summoned from among us our dear friend and co-worker, DAVID BACHRACH, we, the members of the Maryland Single Tax Association, desire to pay this slight tribute to his memory.

In a long and active life, full of good works, Mr. Bachrach's idealism found its chief expression in advocating the doctrines of Henry George. The principle that every man has a right to the products of his labor, that all men have joint rights to natural resources, and that both of these rights may be established by a proper system of taxation, took possession of him very early. He claimed to have been the "oldest Single Taxer in Maryland," having read and been won over by "Progress and Poverty" in 1880.

Mr. Bachrach saw the great truth clearly and believed, with Henry George, that this "simple yet sovereign remedy would raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals and taste and intelligence, purify government and carry civilization to yet nobler heights."

His pen and purse were ever ready in support of all movements tending in this direction, and the gradual world-wide advances, slight as they have been, were an abiding satisfaction to him.

Tireless in his efforts, widely known and universally respected—

"This was the happy warrior; this is he
That every man in arms should wish to be."

By order of the Committee,
CHARLES J. OGLE,
Secretary.

The Single Tax in Advertising

THAT the Single Tax principle is applied in the advertising departments of our newspapers and periodicals, is of course a patent fact. The same rule obtains here as in theaters, where you pay a higher "rental" for the more favorably located seats.

The Philadelphia *Record* in its issue of March 6 says, very pertinently:

"The Single Taxers tell us that taxes ought to be levied not on what is erected upon a piece of ground, but upon the ground itself.

The Single Tax principle has always been applied to newspaper advertising. You pay for the space you occupy—not for what you erect upon it. Therefore it behooves you to make the best possible use of that space; a good advertisement costs no more than a poor one."

It may be noted that the Single Tax would automatically "make the best possible use of space."

Activity in Atlanta

THE *Searchlight*, of Atlanta, Ga., gives a report of an address made in that city by Dr. Grace Kirkland, which it calls brilliant and scholarly, and says:

Among the salient points in Dr. Kirkland's address were the declarations that there never had been, was not now and never could be a real democracy without the application of the Single Tax, that every civilization previously known had gone to ruin through its failure to make an equitable solution of the land question which underlay all other questions and secondary problems.

"Christ was not a weakling. He taught Democracy. He warned against the encroachments of the Roman Empire in His day, saying: 'If they do these things in the green leaf, what will they do in the dry?'" Dr. Kirkland compared the modern trend of monopoly, tax exempted bonds and encroachments upon liberty to former civilizations which had gained a little political freedom, but had not achieved economic freedom.

"Single Taxers long ago predicted the world war, as an inevitable result of mass poverty and the vain efforts to better it by establishing colonies, opening world markets, trying to bolster up the diminished coffers of one nation at the expense of another. Only a single thread of hope exists to prevent another and worse war, and that is to proclaim to the people the remedy for their needless poverty and oppression."

Get The Bonus From The Land Values

THE proposal first made in the July-August REVIEW that the Bonus be paid out of the rent of land without entailing one penny of additional taxation is finding echoes everywhere, as will be noted by newspaper comments. Congressman Keller seems to give it endorsement in the following:

"The Astors, the Goulds and others," said the representative, "have for many years enjoyed the great privilege of tremendous land holdings, particularly in New York. They, particularly, should be willing and anxious to aid financially the boys who during the recent war made such great sacrifices to insure the protection of these privileges. The \$10,000 exemption will exempt approximately 95 per cent. of the legitimate farmers of our country so that no additional burden will be placed upon agricultural interests."

J. B. Ellery in the Gloucester, Mass., *Daily Times* urges this method of obtaining revenue for the Bonus in a lengthy communication.

"THE CREATOR has made ample provision for all men in the storehouse of nature and in the faculties and powers of man. To do God's will, we must make room at the Father's table for all His children."

—FATHER EDWARD MCGLYNN.

Extract from A. M. Hutchinson's Novel "When Winter Comes"

ON a Sunday of his honeymoon in London he had conceived with Mabel the idea of a bus ride through the streets—"anywhere, the first bus that comes." The first bus that came took them through South London, dodged between main roads and took them through miles of mean and sordid dwelling houses. At open windows high up sat solitary women, at others solitary, shirtsleeved men; behind closed windows were the faces of children. All staring—women and men and children, impassively prisoned, impassively staring. Each house door presented, one above the other, five or six iron bell-knobs, some hanging out and downwards, as if their necks were broken. On the pavements hardly a soul. Just street upon street of these awful houses with their imprisoned occupants and the doors with their string of crazy bells.

An appalling and abysmal depression settled upon Sabre. He imagined himself pulling the dislocated neck of one of those bells and stepping into what festered behind those sinister doors: the dark and malodorous stairways, the dark and malodorous rooms, their prisoned occupants opening their prisons and staring at him—those women, those men, those children. He imagined himself in one of those rooms, saw it, felt it, smelt it. He imagined himself cutting his throat in one of those rooms.

At tea in their hotel on their return Mabel chattered animatedly on all they had seen. "I'm awfully glad we went. I think it's a very good thing to know for oneself just how that side of life lives. Those awful people at the windows!"—and she laughed. He noticed for the first time what a sudden laugh she had, rather loud.

Sabre agreed. "Yes, I think it's a good thing to have an idea of their lives. I can't say I'm glad I went, though. You've no idea how awfully depressed that kind of thing makes me feel."

She laughed again. "Depressed! However can it? How funny you must be!"

Then she said, "Yes, I'm glad I've seen for myself. You know, when those sort of people come into your service—the airs they give themselves and the way they demand the best of everything—and then when you see the kind of homes they come from—!"

"Yes, it makes you think, doesn't it?"

"It *does*."

But what it made Sabre think was entirely different from what it made Mabel think.

CLEVELAND statistics for 1920 will show 1,800 new houses and 8,000 new marriages.

THE REVIEW should go to the editorial desk of every labor paper in the country. Who will begin with a contribution to this purpose?

Is the Single Tax Justified by God's Word

I SHALL take my reference from the Sermon on the Mount. The first thought that I wish to establish in the mind of the reader is the fact that Jesus was addressing his disciples—twelve men whom He had selected to promulgate his principles and doctrines on the earth, men who had left all to follow Him, and had accepted Him and his doctrines in so far as they were capable of understanding them. Hence, when He said to them, "Seek ye first the kingdom of God and his righteousness," He did not mean conversion or regeneration. But the purpose of the Sermon on the Mount was to instruct them concerning the great doctrines of God's eternal truth and justice. If you will read the 5th, 6th and 7th chapters of Matthew, you will find Him rebuking his disciples for being over anxious about the things that they were to eat, drink or wear. He referred them to the sparrow, the lilies of the field, to teach them that God's bounty was altogether sufficient for the support of all of his creatures, and added, "Which of you by taking thought can add one cubit to his stature?" As much as to say, you cannot secure these things by worrying about them. "But seek ye first the kingdom of God and his righteousness and all these things shall be added unto you." I am quite sure that the things promised here are the temporal things, and Jesus was instructing his disciples as to how they might be secured. What He meant by the seeking of God's kingdom and his righteousness was a striving for God's eternal truth and justice to be established on the earth.

I will, likely, cross swords with some of our preachers, when I say, that in order to have God's truth and justice established on the earth, we will have to drag it into politics, filthy as our politics are, and fight for it in the halls of Congress and at the ballot box. For it is being taught from our pulpits that you can't legislate goodness into a man or a nation; that the differences between labor and capital cannot be settled through a readjustment of our industrial system. But it is well to remember that we are living under a system of organic law (or civil law). We cannot hope to have God's truth and justice respected when it conflicts with our code of civil law. Hence we must revise our laws, constantly keeping them in harmony with divine justice.

But, you say, I thought that our laws were founded on the Bible. Yes, they are supposed to be, but really they are not. It would be permissible and legal under our system of civil law for one man to own every foot of land in the United States and compel every other man to pay him tribute for the use of the earth. Do you think that would square with the biblical idea of justice? To be candid about it, we have been letting the devil's crowd shape our industrial destiny long enough. It is time for God's servants to wake up to their responsibility along these lines, if we ever hope to correct the evils that are threatening the destruction of industrial peace in this

country. We dare not call on God to straighten out our industrial tangles, unless we repent and become alive to the interest of suffering humanity ourselves. But suppose we did pray to the Father, and He should multiply the productivity of the soil so that her yield would be two, or even fourfold what it is now, what would happen? Inevitably an increase in the price of land. The landlord only would be benefited, for the increase in production would be swallowed up in rents, and therefore God would be defeated in his attempt to help the poor.

Suppose that you were feeding a flock of swine, and a few in your pen were strong and greedy enough to carry all of the corn into one corner of the pen and fight the rest off, would you increase the fodder while the few piled it up in one corner to rot, or would you provide a safety trough in which to feed your swine, so arranged that none could take out more than he could consume? It is said that a search into land titles would show that the original deeds were written with swords instead of pens, and in blood rather than ink; that they had their origin in the brute triumph of the strong over the weak. Suppose that we should quit taxing our industries and levy a tax or rent on land values in sufficient amount to meet the expenses of the government, would it not be unprofitable to hold more land than one could use? Yes, it would cure the land hog of his greed for more land, and all could have a home of their own, and then "all these things would be added" easily and naturally. Jesus said to his disciples in this same Sermon on the Mount, "Ye are the salt of the earth, but if the salt has lost its savor wherewith shall it be salted?" In other words, I have chosen you and all who may become my disciples hereafter to be instruments in my hands in sowing this old world broadcast with God's eternal truth and justice, but if you have lost your influence among men by failing to exercise it, by whom shall the world be saved? Again He said "Ye are the light of the world. A city that is set on a hill cannot be hid. Neither do men light a candle and put it under a bushel, but on a candlestick; and it giveth light unto all that are in the house. Let your light so shine before men that they may see your good works and glorify your Father which is in heaven."

Entirely too many of our preachers and Christian workers have their lights hid under a bushel as regards the question of economic justice on earth. Do you want to see God's kingdom advance more rapidly in the world? If you do, then be a John the Baptist, a forerunner, and help destroy some of the things that are retarding the coming of that kingdom.

W. J. BECK.

WHEN 50 feet on Detroit avenue in Rocky River leases at \$828 to \$1,380 a year for 99 years, how can business pick up quickly? And must not wages fall to allow such rentals to be paid for mere permission to work?—H. M. H.

LAND speculators always on hand at tax conference, for tax on land value cannot be added to rents or prices.—H. M. H.

United States Senator Norris For a Tax That Would Stop Land Speculation

IN a letter to James F. Morton, Hon. George W. Norris, United States Senator from Nebraska, says:

"It would perhaps be impossible to secure the passage of a tax on land. (Mr. Norris here refers to a Federal land tax.) My own idea is that exemption of improvements on land ought to be provided for in the laws of all the States. This would have a tendency to increase the tax on land held for speculation. Under existing laws every person who builds a house, plants a tree or plows a furrow, is penalized by having his taxes increased. However, as I look at it, it is mostly a State proposition."

Who Should Pay the Bonus?

THERE is not the same kind of objection to paying the world war soldiers a bonus that there is to the methods proposed by which it is to be raised. It is so clearly unjust to tax business, already crushed by taxation, that Congress hesitates to try the experiment of adding any more even tho it may help the boys who saved civilization. The boys who went into the American army made this old world of ours a safer place in which to live. Being safer it is worth more as a place in which people may live. This increased value due to this greater safety, does not and cannot show itself in wages to labor, interest to capital or prices of farm products for the simple reason that those things are governed by the natural law of supply and demand. But this increased world safety bought, too, at a price that staggers the human race to pay, did show itself very quickly and very prominently in the price of land. When the American soldier returned from the camp or fields of France, he found not only his job gone, but he found the very land he fought to save from the Hun now in the grasp of speculators who had fenced him off by the very prices that he had made by his sacrifice. In a word, the system which permits private monopoly in the natural resources of the world also permits without hindrance the capitalization by these world owners of every dollar that was paid by the suffering peoples and every drop of blood that gushed forth from Europe's gory fields. It all made the old world safer and worth more, therefore the disinherited must pay more rent and higher prices for a bit of God's earth whereon to build a home.

Why shouldn't those who get the benefit of a world made safe by colossal sacrifice of life and treasure now be called upon to pay those who made it? Clinton (Ind.) *Argus*.

In his interesting romance, "The Count of Monte Cristo," Dumas describes an ugly-looking vacant lot and ascribes its forlorn condition to "the demon of speculation."

Taxes

Why are we taxed?

We are taxed to pay the cost of running our governments, National, State and Municipal, and to pay our war indebtedness.

What is taxed?

Buildings, including homes are taxed, land is taxed, industry is taxed, incomes are taxed, life insurance is taxed, railroad fares and freights are taxed, medicines and toilet articles are taxed, clothing is taxed, food is taxed. Truly we are taxed to death.

All taxes are ultimately paid by the working, producing people.

Chief Justice Marshall said that the power to tax was the power to destroy.

Unjust taxes destroy business.

The Single Tax will abolish all taxes except one tax on land values.

In other words, under the Single Tax, all revenues for the support of government will come from land values. The value of land is created by the community, and in this way it will go back to the community for community benefits.

It is by industry we thrive, and to untax industry will encourage industry and help to create prosperity for all.

Under our present system, vacant land is taxed very little, and industry a great deal. This discourages industry and encourages land speculation and land monopoly. The Single Tax would reverse this.

The landowners control the earth and the people must pay them for the privilege of living on the earth.

Is that just? No, the earth belongs to all the children of God for their use from generation to generation.

God put the mineral wealth in the earth for all and the government should mine it for the benefit of all alike and for the cost of mining only.

The landlords, the coal barons, the oil kings and the steel kings, as they now exist, must go.

Under the Single Tax you will enjoy the good things of life in generous measure. MRS. W. B. DUBOIS.

THERE'S a thing that has puzzled us for years: If folk didn't bet in bucketshops or buy fake stock, just how would they lose their money? Cleveland Press.

We want a correspondent in every city in the United States. Who will volunteer?

AN article of great significance is one by Prof. John R. Commons, in the *Political Science Quarterly* for March, entitled, "A Progressive Tax on Bare Land Values." The importance of this article merits more than a cursory examination. We shall treat of it in next issue.

"THE moral faculties constitute a truer guide than the intellectual faculties."—HENRY GEORGE.

BOOK NOTICES

OUR COMMON COUNTRY*

WE confess to a very strong liking for Warren G. Harding. He is so typical of you and me—if indeed we can lay claim to his innate kindness, his desire for the good will of his fellows, and his love of country.

He moves a gentle spirit amid the world's cataclysms. Of course, he doesn't understand them. Perhaps—almost certainly—he is somewhat bewildered by what he sees and hears. He has no remedy for our social troubles. But he wishes that the world were at peace; he wants to see people happy, and he will do what he can to set things right. And all this he will do with an ingratiating kindness, with even a touch of Main street shrewdness in that smile of his.

No one but a kindly soul would have pardoned Eugene V. Debs as he did, without ostentation, and without any pious profession of a superior political or economic morality. It was just the courteous act of one gentleman to another. It was all so typical of the man.

And this volume of essays—it is all Warren G. Harding. No one will accuse any one else of having written a line of it. Main street, maybe, but Main street at its best, with all its homely virtues, if also with some of its narrowness, its limited outlook upon the world, its naive provincialism.

But how kindly it all is, seeking love and reconciliation between elements recognized as discordant. Old fashioned, of course—Mr. Harding is probably the last of his gentle tribe, representing an element among us now fast passing away, and possible only in Ohio and one or two other western States.

He has observed rather generally. He does not thunder away at these observations as if they were important discoveries. Theodore Roosevelt would have told them in a breathless rush of epigram, condemnation and froth. But Mr. Harding is above such affectations.

He does not permit himself any great indignations. The nearest he comes to it is when he touches upon land speculation, the evils of which are very clear to him. It is then that he says, in homely phrase: "We need fewer land hogs and more fat hogs for ham and bacon."

These are wise words under the head of Conservation and Development.

"Conservation, it must always be kept in mind, does not consist in locking up the treasure house of our natural resources. That would be the most objectionable form of waste. Conservation, in its truest sense, consists in the judicious use of the resources which are ours."

"The only problem in the conservation of waters is to see to it religiously that this great inheritance of the people is not monopolized for private enrichment, and of this there can be little danger if the State—and the nation when it has jurisdiction—shall wisely exercise the powers of regulation which it possesses. * * * * *

In a somewhat different manner, the same principle will apply to our other natural resources."

Of course, Single Taxers would want something more explicit. But Mr. Harding goes as far as he sees. And it is very much to be questioned if a mind like his may not, through its innate honesty and good intentions, be made to see further than some more eminent and intellectually hardened statesmen who have outlived the plastic period.

"I like to think of an America whose spirit flows up from the bottom and is not handed down from the top," says Mr. Harding. That is his concept of America. It is an evidence of the worthiness of one called to the presidency of the Republic. Its modesty is recommended for imitation by others in high places.

On the whole we like these essays. They furnish what the moving picture people call a "close up" of a very agreeable, courteous and kindly gentleman, who if he achieves nothing great in the presidency will uphold its best traditions with honor—and, better still, with the absence of all pretence, bluster and vainglory. J. D. M.

*"Our Common Country," by Warren G. Harding, clo., 12mo, 302 pp. Bobbs-Merrill Co., Indianapolis, Ind.

NEWS NOTES AND PERSONALS

JOHN A. ZANGERLE, county auditor of Cleveland, Ohio, issues a circular, "Your Tax Bills Explained," and indulges in some plain speaking. He says, "Eternal vigilance is the price of liberty and lower taxes. And thus a greater knowledge as to who bears taxes rather than who pays them.... would help more than any other factor in reducing expenses."

WE have received the Declaration of Purposes of the Western Progressive Grange. William Bouck is chairman of the Executive Committee and C. R. Cotrell is secretary. "We believe all community-made values belong to the community" is the first among its declarations. But the rest of the programme is full of socialistic and semi-socialistic proposals.

A MOVEMENT in California that is of interest is the organization of the Renters and Tenants League. They have started to secure an amendment to the Constitution. The men active in the movement are militant Single Taxers headed by George W. Slocumb and Waldo Wernicke. Direct initiative petitions will be on the street as soon as the Secretary of State and Attorney-General have designated a ballot title for the Slocumb Amendment.

N. A. VYNE, of Camp Verde, Arizona, writes that it will soon be time to get signatures on petitions to have the Single Tax Party designation on the county and State ticket. If possible this will be done. Mr. Vyne can take care of his county and probably the adjoining counties, but it will require three other counties to secure a place on the State ticket. By the way, it may interest our readers to know that Mr. Vyne was one of Roosevelt's Rough Riders and a friend of Captain Bucky O'Neill killed at San Juan Hill. If we recall rightly Mr. Vyne did not know at the time that Mr. O'Neill was a Single Taxer.

MR. GEORGE LLOYD, of the New York Single Tax Party, spoke before the Harlem Forum Congregation on Sunday, April 2, his subject being "Tax Land Only—Other Taxes Ungodly."

THE Island of Fiji has received official sanction to change its incidence of taxation to unimproved land values.

AMERICAN Single Taxers miss much in failing to get the newspaper organs of our movement in other English speaking countries. First and foremost is *Land and Liberty*, published at 11 Tothill street, London, Eng., and edited by John Paul, that veteran of the English movement; the *Peoples Advocate*, 30 Pirie street, Adelaide, South Australia, and the *Standard*, of Sydney, New South Wales.

M. C. HARRISON, Cleveland lawyer and Single Taxer, debated the Single Tax with Prof. Harvey L. Lutz, of the Economics Department of Oberlin College before the Liberal Club at Oberlin.

In a letter to the *Philadelphia Ledger*, Harold Sudell says that "the logical and sensible way to meet the present exigency (the housing situation) is to abolish altogether the house tax and to concentrate all local taxes on site values." The *Ledger* had pointed out in a previous issue that an intelligent use of the taxing power would be helpful in securing more and better housing.

NO ONE in the movement works harder, and few more efficiently, than Charles LeBaron Goeller, of Union, N. Y. His admirable little work, "The Question Box," was written and set up by his own hands. His wife folded and sewed them and Mr. Goeller glued and stitched them. His "Political Economy of the Theologian," is another tract written and published by this indefatigable worker.

He has started on the making of slides for an illustrated lecture and has the camera and all the necessary aids. One hundred slides

will show the meaning of such words as Land, Labor, Wealth, Capital, etc. Mr. Goeller is a convinced Single Tax Party man. In a recent letter he says: "I am pleased that the Single Tax Party men have come out for unadulterated Single Tax and have burned the bridges behind them. A man in this party has little to tempt him in the way of political plums. It is a sort of test for a man."

PROBABLE Congressional nominations by the Ohio Single Tax Party, are Arnold Camm, of Youngstown; C. E. Booth, of Painesville; W. A. Deutch, of Cleveland; Don DeWitt, of Columbus; F. M. Bieder, of Toledo; and Scott Pierce, of Dayton.

IVY L. LEE, who acts in an advisory capacity to the Rockefeller interests and corporations, lectured on the evening of Jan. 29, at the North Church Forum in Cleveland, and admitted to the Single Taxers present that he had never studied the subject. Is it not about time to begin, Mr. Lee?

A HALF page illustrated article on Free Acres, appeared in the *Evening Telegram*, of this city, on Sunday, March 5.

ONE of the ablest, perhaps the very ablest, of the financial journals of the city is *Commerce and Finance*. Now and then something appears in its columns from which we might dissent, but on the whole it is the soundest in its economics of any of the representative organs of business. Among the names editorially connected with this paper are Theodore Price, McCurdy Sykes, Edward L. Barnes and Stephen Bell. All of these gentlemen contribute articles to its pages that are interesting and informing.

THE State Central Committee of the Single Tax Party of Rhode Island met on March 6th and decided to put a State ticket in the field as the best means of keeping our principles before the people of that State.

THE University of Colorado, at Boulder, is in need of No. 3, Vol. 20, of the SINGLE TAX REVIEW.

A PRIZE of \$150 has been offered through "the generosity of a friend," by the Washington and Jefferson College, of Pittsburgh, for the best essay on the subject of "The justice and expediency of taxing land values and exempting improvements from taxation," written by any student of the college. The college authorities say they do this without advocating or opposing any economic or political doctrine, but in order to encourage the study of economics.

THE *Providence Journal* of March 8th prints a cartoon representing some of the men of the State senate. Among them is a picture of Senator Garvin delivering his Single Tax speech "for the 110th time since Jan. 1st," which is an exaggeration of the *Journal's* cartoonist, though the Senator is quite capable of it.

ON March 27th Harry H. Willock appeared before a legislative committee at Trenton, N. J., who are considering a bill based on the progressive exemption of improvements similar to the Pittsburgh Plan. On March 3rd Mr. Willock spoke before the Columbus, Ohio, Chamber of Commerce. The officials of Milwaukee, including the mayor, are now considering the Pittsburgh Plan as applicable to that city. Going further, the REVIEW is just in receipt of a communication from Mr. Denegri, of Mexico, promising to bring the Plan to the attention of the mayor of Mexico City.

AN advertisement urging ex-service men to get the bonus out of the rent of land was run for several issues by the Single Tax Party in the *Harlem Home News*. The *News* has a circulation of about 200,000.

"NATURAL RESOURCES AND THE PRODUCTION OF THE MEANS OF LIVING," by Walter Thomas Mills, of Berkeley, California, is a pamph-

let of 18 pages, embodying the first of a series of 10 lessons in Co-operation, History and Politics. It is carefully and intelligently prepared. The claim, however, that there are portions of land in New York City valued at forty million dollars an acre is an over-statement that should be corrected.

On March 1, Alexander Pernod spoke at a banquet of the Retail Merchants Association of South Chicago, and gave them undiluted Single Tax. The audience were responsive to the arguments.

SINCE January 1 to date, Mr. F. H. Monroe, of the Henry George Lecture Bureau, has sent in 109 new subscribers to the REVIEW. Who will emulate this example?

MR. JOHN Z. WHITE was entertained on Feb. 25, at the home of Mrs. Mary Frazer Spargo, at Cleveland. A number of resident Single Taxers were in attendance.

JAMES C. FULLER contributes an article to the *Citizen's Bulletin*, organ of the Citizens' League of Kansas City, Mo., on the Pittsburgh Exemption Plan.

HAROLD SUDELL, of Parkersburg, Pa., has addressed a letter to the North Church Lincoln Club, of Cleveland, in reply to the statement quoted in Current Comment of the last issue of the REVIEW, that "If the Single Tax is as obvious as Single Taxers believe why has it not made greater progress?" Mr. Sudell asks why anyone with the slightest knowledge of history should ask such a question, and favors the inquirer with a number of illustrations from the past.

THE *Wall Street Journal* says: "Natural resources owned and controlled are in the last analysis the best security." Correct. But only until the people assert their reserved right to these natural resources.

Now it is Scotland's turn to demand home rule. A meeting in Glasgow characterized by great enthusiasm was addressed by Duncan Graham, M. P., who declared that a Scottish Home Rule Association had no place for landlords among its members. He said he did not care how the land was got for the people, whether by confiscation or taxation. "When they had burned their homes on the island of Mull why should they boggle at the word 'confiscation' when it was not confiscation, but restitution."

J. A. HAMM, of Enid, Oklahoma, attended the Farmer Labor convention at Shawnee. Being a member of the Single Tax Party he could not take part in the proceedings, but he presented a resolution which has caused discussion in the State.

THE name of the official organ of the Georgist Liberal Party of the Argentine has been changed from *Land and Liberty* (Tierra y Libertad) to *The Georgist Liberal* (El Liberal Georgist), owing to the adoption of the former name by an anarchist publication and the consequent confusion in the street selling.

THE Realty Board of Cleveland, Ohio, have the right dope. In announcing a banquet of the real estators the secretary said that United States Senator Willis, of Ohio, would "sell America" to the guests. Still sticking close to business.

Common Sense is an impressive paper published by the Single Tax League of Texas, at San Antonio. A two page article by John R. Fuchs, entitled "The Sovereign Remedy," occupies two whole pages of the April issue.

WM. MATTHEWS, of Spokane, Wash., in the *Spokane Press* discusses the nature of capital with a disciple of Karl Marx.

JOHN D. FACKLER, of Cleveland, Ohio, was at one time an ardent Single Taxer—or so they say in Cleveland. He now renounces this belief. He says: "It was tried in Canada and failed, so I am now convinced that it is an economic fallacy." If Mr. Fackler really thinks that the Single Tax was tried in Canada he is too grossly misinformed ever to have been of much use to the movement. Charlotte Smith of the Cleveland Single Tax Club, answers Mr. Fackler through the columns of the *Cleveland Press*.

CHARLES R. EAMES delivered a sermon at the First Universalist church in Elgin, Ill., on Henry George, under the title "A Modern Prophet," taking for his text the 23rd verse of the 25th chapter of Leviticus. The *Daily Courier* of Elgin gave a generous report of the sermon.

A. FALKEL, of Grand Rapids, Mich., advises us that a legislative ticket of the Single Tax Party will be put in the field in that section of the State. Two years ago Mr. Falkel was mainly instrumental in getting the Single Tax on the ballot. Not much of a showing was made but it was a starter.

CHAPMAN WRIGHT, of the Midland Land Values League, of Birmingham, England, writes us under date of Feb. 15: "Our reform was never more needed than at the present time to solve the question of unemployment, housing and other problems. It remains to be seen whether we can impress this fact upon the electors here at the General Elections which will probably come in the near future."

MRS. JOSIE THORPE PRICE, whose thoughtful communications to the metropolitan press have caused much favorable comment, writes to the *Globe* that the remedy for most of the ills of society is to make the earth an open shop. She says: "Nothing in more recent years has shown more clearly the ugly character of our civilization than our apathy toward the unemployed. The only remedy suggested is more policemen, stricter observance of the laws, with heavier punishment for criminals."

"WHAT CAN I OWN," is the title of a discussion on the real right of property in the *New Church Messenger* for February 1st. In a few words the writer defines what it is that justifies a man in calling a thing his own, and clears up certain misconceptions that have grown up around the idea of property. The article is signed "An Enlightened Esau," but we more than suspect the identity of the writer as one of the clear headed veterans of the movement whose intellectual keenness years have not dulled.

John Z. White's Lecture Appointments

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, ILL.: Lions Club, Thursday, May 4, noon. CHICAGO (Rogers Park): Kiwanis Club, Thursday, May 11, noon. CHICAGO, ILL.: Men's Club Lutheran church, Monday, May 15. MEMPHIS, TENN.: Rotary Club, Tuesday, June 6. MEMPHIS, TENN.: City Club, Saturday, June 10. NEW ORLEANS, LA.: Forum, Sunday, June 11. NEW ORLEANS, LA.: Electrical League, Monday, June 12. NEW ORLEANS, LA.: Kiwanis Club, Tuesday, June 13. LAFAYETTE, LA.: Southwestern Louisiana Institute, Thursday, June 15, a.m. LAFAYETTE, LA.: Rotary Club, Thursday, June 15. JENNINGS, LA.: Rotary Club, Saturday, June 17. SAN ANTONIO, TEXAS: June 20 to 22. JEFFERSON CITY, Mo.: Kiwanis Club, Thursday, July 27, noon. STATE OF CALIFORNIA: August 1 to November 1.