

tax question, and who have become known as "Single Taxers, limited," is really a minor matter. Those who so believe do not usually label themselves Single Taxers, or assume leadership in the Single Tax movement.

The second charge which Mr. Brokaw brings is that Single Taxers are not agreed as to the cause of natural rent. But this is neither surprising nor vital. We know fairly well the cause and nature of the present abnormal rents, and that the application of the Single Tax will not merely diminish the abnormal portion but will, by the elimination of many present complex factors, simplify the problem of the proper expenditures of government.

The theory that normal rent will only equal the value of the labor expended in highway communication may be discussed peaceably, and even if it were shown to be true there is no need to drive out of the Single Tax ranks those who refuse to accept it. Whether or not the other expenditures of government are exactly reflected in the value of land, we all know that the people now demand the performance of many governmental functions, and that the process of educating them down to the minimum of governmental expenses is apt to be a long and tedious one.

It is twenty-five years since the publication of "Progress and Poverty," and yet to-day we are not all in agreement as to who pays the rent. It is no use calling each other names because we find it still harder to agree as to what element of the present day rent is an absolute reflection of governmental expenditures and how much is irrelative. If we stop all work for the Single Tax while we thrash out these questions, the women and children to whom Mr. Brokaw alludes will continue to moan and faint for many a long day. There is a golden mean between that "doing something practical," which consists of throwing a crowbar to a drowning man, and the refusal to do anything practical until all theoretical questions have been thrashed out to universal agreement.

A. C. PLEYDELL.

A GREAT MAGAZINE SPEAKS OUT.

Government is the name of a magazine launched in Boston some few months ago. It is a superb and artistic specimen of magazine building, and the clear, large type, fine paper and wide margins are a treat to the eye. The leading editorial in the May number of this latest and most impressive new comer into the field of periodicals treats of "Government and Revenue" in the following luminous terms:

"Notwithstanding the contentions of philosophical anarchists and extreme individualists some form of organized government is an absolute necessity of human

society. No condition of human society, however perfect, can be imagined in which organized government would not be necessary. If government were no longer necessary for the suppression of crime, if every individual were a sincere altruist, an established authority would still be required to decide on the thousand etceteras of streets, roads, railways, bridges, schools, inheritances and many other things which could not possibly be left to individual initiative and control.

It is equally clear and equally true that government requires public revenue. Society could not exist without government, and government could not exist without revenue. The matter of taxation is the most important question that can engage the attention of citizens; and, more vitally than any other question, it concerns their material and social conditions.

* * * * *

Governments have long ago discovered how easy it is to plunder a nation by indirect taxation. The elder Pitt, when speaking in the House of Lords against the proposition to increase the income tax to seven pence in the pound, declared that it would produce a revolution. "But," he added, "you can get the money by an easier method. By the method of indirect taxation you can tax the last rag of a man's back, the last mouthful of food from his mouth, and he won't know what is injuring him, and he will grumble about hard times." It is this method of taxation on which governments chiefly depend for their resources, and it is this method which produces the inequalities and the injustice and the hardships which people see and feel but do not know how to remedy. It is in the interests of every manufacturer and merchant, of every capitalist and workman, to understand the natural laws which control the production and distribution of wealth. This knowledge alone can reveal to legislatures the true method of raising the national revenues. For nature has provided a proper revenue for governments as surely as it has provided proper sustenance for man.

* * * * *

Consider to whom does interest belong. Undoubtedly it belongs to the man whose capital has assisted labor in production. Let him have it. To whom does wages belong? Undeniably it belongs to the man who by mental or physical effort produced the wealth. All the product naturally belongs to him. Adam Smith says the whole of the product of labor is the natural wages of labor. Not half of it, but the whole of it. But labor must pay interest for the use of capital if he employs it, and rent for occupation or opportunity. When those payments are made the whole of the remainder belongs to labor. And if we did not interfere, labor would get it. The manufacturer would

get his share, the merchant would get his share and the workman would get his share. Now neither of them gets his whole share. His share is clipped by taxes, not one dollar of which he need be called upon to pay. Whence then must public revenue be derived? We shall learn if we enquire: To whom does rent belong? We are speaking of economic rent solely—rent of land or other franchise or privilege. Most assuredly economic rent belongs to the general community which creates it. It cannot belong to the laborer. He has done no more to create it than any other man. And this is true of the capitalist, and it is just as true of the ground landlord. He has done no more to create rent value (site value) than has the tenant or any other man. The value, ground rent, is communal value, created solely by the community, and should be appropriated by the community for public use. It is the natural revenue which nature provides; and when men first allowed this natural public revenue to be diverted into private hands they let loose a whole train of social evils on mankind.

It is easier to point out the economic errors into which past generations of mankind have strayed than to provide a proper remedy. That must be a work of time and thought and education and statesmanship. But the first absolutely necessary step to be taken is to learn and understand and acknowledge the error. When that is done statesmen will be confronted with the most important problem of the age—the introduction of a method of raising public revenues that shall be natural, unburdensome, impartial and just."

THE JEFFERSON DINNER.

A SUCCESSFUL AFFAIR. — LETTER OF W. J. BRYAN.

The Jefferson dinner of the Manhattan Single Tax Club was held at the Union Square Hotel, this city, in the latter part of April. The affair was a decided success, though only about seventy-five persons participated. The speakers were F. C. Leubuscher, president of the club, Robert D. Towne, Hon. A. J. Boulton, John S. Crosby and John J. Murphy.

Letters of regret at their inability to be present were read from Hon. W. J. Bryan, Hon. Tom L. Johnson, Louis F. Post, Augustus Thomas, and others.

Mr. Bryan wrote as follows:

"I regret very much that it will be impossible for me to attend the Jefferson dinner to be given by the Manhattan Single Tax Club on April 20th. Appreciating as I do the sincerity and intelligent devotion of the members of your club, and honoring as I do the name of Jefferson, I would be glad to attend your banquet if circumstances permitted.

Jefferson is an exemplar of the civic virtues which at this time need most to be presented to the country. An educated man, he endeavored to give to all an opportunity to attend school; a rich man, his sympathies were with the poor, and he asked for himself no rights that they did not share; the apostle of democracy, he possessed as no one had before him the virtue of a government resting upon the consent of the governed, and no one since his death has surpassed him in his confidence of the capacity of the people for self-government. We need today in the State and in the nation the application of his ideas to government, for in the doctrine 'Equal rights to all and special privileges to none' we shall find the solution of most of the problems which now vex us.

Wishing that your dinner may be a success in every way, I am,

Very truly yours,

W. J. BRYAN."

A clever "playlet" was read in inimitable style by Wm. C. DeMille, the popular playwright, in which William R. Hearst and Andrew Carnegie visit the apartment of Thomas Jefferson overlooking the Styx. Many of the hits in the dialogue that ensued evoked much laughter and applause.

Now the injustice of taxing improvements on a farm in assessing a road tax is easily apparent if we compare the tax collected from two quarter-sections, one being a finely improved farm owned and worked by a real farmer, one who farms with his hands, and the other quarter being wild land, owned by a foreign syndicate and holding it for speculation. As a general rule in most cases the land and improvements are of about equal value on this basis, the farmer is taxed to increase the land value of the absentee owner.—Robert Heriot in *Little Rock (Ark.) Daily Democrat*.

The *Newton (Mass) Graphic* contains a report of the proceedings of the Newton Single Tax Club nearly three columns in length.

The *Ellis County (Texas) Mirror* always contains good Single Tax articles from the pen of its editor.

Mr. John Bagot, who is editor of *Middleton (Eng.) Guardian*, writes that he is making use of the news contained in the *SINGLE TAX REVIEW* to illustrate to his readers the progress the movement is making. The *Guardian* is a large eight-page paper, filled with interesting matter and is run on Single Tax lines.