

## The Single Tax Five Year Book

THE SINGLE TAX YEAR BOOK (Quinquennial) continues to perform its valuable work in the libraries and educational institutions of the country. Over two hundred public libraries are now in possession of the work, and from many of these come reports of the use to which it is being put by the library patrons. Our friends can aid the cause by seeing that the libraries of their cities order the work for their reference departments.

The general sale of the work has now reached 1,500 copies, not a bad showing for a work of this character, and orders still continue. Over two score newspaper and magazine reviews of the work have appeared. The latest review appears in the *Baltimore Sun*, of nearly a column in length. The reviewer calls it "tremendously impressive." A lengthy article on the work from Robert Murray Haig is printed in the *Survey*, and considering that Prof. Haig is an opponent of our doctrines, the treatment is eminently fair—almost eulogistic. *The Evening Ledger*, of Philadelphia, in an appreciative notice, says that "it is a work to which a student of the question may be confidently referred for information on the philosophy of Henry George and his school." *The American Political Science Review* says, that "not the least valuable pages in the volume are those (pp. 428-439) which contain a comprehensive bibliography of Single Tax literature compiled by Arthur N. Young." Mr. Young is the author of "The Single Tax Movement in the United States."

*Land Values*, of London, says: "Why no one before Joseph Dana Miller conceived the idea of a Single Tax Year Book we do not know, but the result being what it is we cannot be sorry that it was his task to plan and edit it." *The San Francisco Star* says that it contains an astonishing amount of information." *The New York Call* (Socialist) says that "the volume is in every way an excellent one."

Other newspapers which have reviewed the work favorably, many enthusiastically, are the *Christian Science Monitor*, *New York Times*, *New York Sun*, *New Bedford* (Mass.) *Standard*, *Springfield Republican*, *American Municipalities*, *Independent*, *National Municipal Review* and many others. We have printed in the Single Tax Review three pages of favorable comment from Single Taxers throughout the world, and since that time the same number of additional pages would hardly suffice for the enthusiastic commendations of the work that have come from many sources. It is to be noted that hundreds of copies have been purchased by men and women not publicly identified with the movement, which is an evidence of the work that the book is doing among students of our principles.

The work is advertised on another page, and readers of the REVIEW, who have not yet sent for it, are invited to do so before the edition is exhausted.

WE invite attention to the article in this issue by N. C. B. Fowles. This number may be put to a valuable use by mailing copies with this article marked to officials of public service corporations.

## Zionists Exhibit a Notable Forward Tendency

WE APPEND three paragraphs from the resolutions adopted by the recent Zionist convention, as a declaration of Palestinian policy. The fifth paragraph read in connection with the second and third, though silent as to the method to be adopted for the prevention of land speculation, nevertheless points the way. The land is to be "controlled" and "continuity of possession" insured. This cannot be done unless the people are protected from the "evils of land speculation."

When practical methods of establishing the principles indicated come to be considered, Jewish legislators may reasonably be depended upon to discover them in the exercise of the taxing power.

- 2nd To insure in the Jewish national home in Palestine equality of opportunity, we favor a policy which with due regard to existing rights shall tend to establish the ownership and control of the land and of all natural resources, and of all public utilities by the whole people.
- 3rd. All land, owned or controlled by the whole people should be leased on such conditions as will insure the fullest opportunity for development and continuity of possession.
- 5th. The fiscal policy shall be framed so as to protect the people from the evils of land speculation and from every other form of financial oppression.

## Count Tolstoy Appears to be in Error

THE *New York Tribune*, quoting from the SINGLE TAX REVIEW and taking the words of Count Ilya Tolstoy at a recent Single Tax Party dinner in this city at their face value, seems to think that a rude jolt has been given to the teaching that the Russian difficulty is the land question.

Count Tolstoy said that "the land of Russia is very largely in the hands of the Russian peasants, and has been so from time immemorial." This appears to be utterly discredited by the account of the political situation written by Dr. Paul Rohrbach, in *Nachrichten*, of Bremen, on May 30, in which it appears that even Hetman Skoropadski, present head of the Ukrainian Republic, is the owner of 247,000 acres, and admits the need of agrarian reform.

The writer of this article in the *Nachrichten* says: "The relation between the peasants and the great landowners is still so arranged that the owners are not accustomed to live on the land. Many do not even manage for themselves, but through administrators, or they have farmed out the land in small parcels on yearly leases at high rentals to the land-hungry peasants."

Elsewhere he says: "Only 25 to 30 per cent. of the peasants can be said to be sufficiently supplied with land, the rest suffering from land hunger."

We leave Count Tolstoy to reconcile some of his state-

ments with this and much else that appears in this account from the pen of an apparently experienced observer, who can have no motive for misstating what he saw, and whose words are designed to give small comfort to the junkers either of Germany or elsewhere.

## Tax Exemption of Land

A CERTIFICATE of fiscal exemption from national service and a license to hold up national production—that is a fair definition of a title to ownership of American land, under our present system of taxation and land tenure. The title imposes practically no obligation to support the country's public administration, while yet conferring the power to obstruct industry and the needed development of our natural resources.

At a time when even the chewing gum of the children and the movie tickets of the poor are called upon to bear a share of the immense and increasing war burden, the ownership of the country's greatest economic asset, its land, is allowed to go practically scot-free. At a time when starving Europe and a part of Asia look to our nation for their food supply, and when the very rivets are counted as they are being driven into the bridge of cargo ships we are feverishly building, the ominous fact remains that the landlord's power of holding land idle and unproductive is left absolutely unchecked and unconditioned.

This is surely a singular climax of misgovernment, a grave anomaly and national scandal.

Is it not an ignominious thing that, at this moment when the mass of the people are obeying the impulse of chivalry and patriotism and giving the highest pledge of sacrifice, our fiscal laws are conspiring against every productive patriotic endeavor? What else is the fiscal discrimination shown by every government—municipal, State and federal—against the productive use of land and in favor of its non-use?

How is it that land jobbers and speculators can so confidently predict that investment in land is peculiarly "safe" just now, of all times?

## An Economist's Blazing Indiscretion

IN AN interesting and characteristic attack upon the Single Tax, entitled "The Single Tax Limited in War Time," Prof. Robert M. Haig analyzes the financial difficulties of several cities and towns in Western Canada. That these difficulties should have any other origin than the adoption of the tax on land values as their source of municipal income, is of course set aside by this advocate of that curious agglomerate we call our tax system in the United States.

With the facts in the situation in the the municipalities mentioned we do not at present propose to deal, further than to say that the financial difficulties, where existing, arise not from the application of the Single Tax, but from

the failure to apply it. The leniency toward defaulters from the land tax is such as is never exhibited toward defaulters from other types of taxation. Hence a failure in revenue and a rising public indebtedness. We do not hear of the same complaint from the State of New South Wales, where the capital city, Sydney, and all the other municipalities derive their revenues from land values. The difference is that in Australia there seems to be a more impartial collection of the tax. The Australian law of expropriation is also a convenient instrument for discipline of defaulters or fraudulent declaration of values.

However, we do not propose following Prof. Haig through his maze of *ex-parte* statistics. We simply wish to call in question his general conclusion as to the limitations of the land tax.

"In many municipalities," he says, "the tax has been pushed beyond the limits of its fiscal capacity and, if it is desired to preserve land values as a part of the tax base, there is no option but to reduce the tax to a sum commensurate with the prize which the speculator can hope to gain. This usually involves seeking revenue from sources other than land."

This small paragraph is perhaps unique in having crowded into it two major economic errors, together with possibly the most blazing indiscretion that ever came from an economist's pen since the day when Malthus came out boldly and unblushingly as champion of a landed aristocracy.

According to Malthus, the economic edifice would crumble to pieces, were there not a class of wealthy landlords to stimulate production by lavish expenditure. According to Prof. Haig, we can safely proceed in erecting our fiscal system upon land values only by reserving a "commensurate" marginal value as "prize" for the speculators.

In ordinary circumstances, probably, no one would be more amazed and amused at such an announcement than the speculative interests themselves. They never succumb to the *naïvete* or megalomania of posing as the pillars of any fiscal system. They have always been much wiser in hiding their privileges behind the necessities of the poor widow or laborer whose all was supposed to be invested in some plot of land. The guardianship of the widow's mite has ever been their most effective camouflage. We suspect, indeed, that some of the shrewder heads in the gamble with the nation's natural assets may even be slightly annoyed at the over-zealous subserviency of Prof. Haig's latest sally in their behalf. It is really so imprudent to draw attention to the conspicuous fiscal privileges enjoyed by the landed interests, at a time when the nation appeals for the efficient use of all our resources and may at any moment take the step of demanding from the holder of a title to American land a production equivalent to the values held in pawn. Now, of all times, was the time to walk warily, to lie quietly in ambush, till all this pother about national production had passed by. Prof. Haig's indiscretion could scarcely be more untimely.

Is it necessary to point out the two economic errors in the paragraph quoted? It is surely too patent an inversion