

the same right to live as the birds of the air, then, and not until then, will Los Vegas Hospitals disappear.

How are we going to get it? May I give you my viewpoint? If we ever get back the land, we will have to free it in the same way that we lost it. Millionaires know the power of what they call "Law." Laws are made by the rich to skin the poor and now the poor must make laws to skin the rich. When Rockefeller and Morgan want something, they do not tell you bluntly what they want, they put it up in nice packages so that it is easy to take and we do not know we have taken anything until it lies on our stomachs and commences to work. Henry George had the idea, but I too would put it up in a nice package and instead of being afraid of the thing, I would have them smacking their lips. Why would I do that? Because I believe Henry George's philosophy the most radical doctrine ever presented by man. It is the most dangerous to our present understanding of civilization. That is why I am for it. I do not think that 10% of the professional Single Taxers realize how dangerous it is. That is why so many Single Taxers hunt their holes when some try to put it over. But let's get down to business.

THE KIND OF A BILL MR. JOHNSON FAVORS

In this Single Tax bill I would put an exemption clause up to \$5,000. I think it safe to say that 90% of the homes in California are under that figure. I would get their votes; I would know that the more I sliced off the bottom, the heavier would be the load on the top. I realize that every human being is selfish. No, that is not natural, but the result of our training from the powers that be. I would tax all franchises, stocks, bonds, incomes and inheritances. I would abolish all improvement and personal taxes, and take the full rental value of land. In this same bill I would draft a real mothers' pension and a sixty-year age pension; I would pension every disabled man, woman or child; I would open up labor bureaus all over the State and if I could not furnish a job, the applicant would get a suitable out-of-work benefit. I would get someone with brains to draft this and more too, all in one bill. You say that would be class legislation. I know it, but it would be for a class that has never enjoyed class legislation before. You say if we have Single Tax we will not need these side issues. You know that, but the voter may not, and besides every human being has pride, and when he finds that he does not need them, he won't want them. I would not call it Single Tax, but I would give it a new name that would stir the heart.

I have gone through one straight Single Tax campaign and never again for me. I have seen the Landlord get up before his audience and tell them that the Single Tax is going to take the tax off all corporations, stocks and bonds, incomes and inheritances, and I have watched their faces. I tell you straight Single Taxers, while you have the truth, the Landlord gets the vote and you can talk until your whiskers touch the ground, and you will be just where you are today. I hear you say, "We have the truth and truth must prevail!" We are so innocent, like the babes in the

wood. That is the dope Rockefellers and Morgans have whispered in our ears for ages and as long as we keep on repeating that, they are safe.

Just look at our United States Senate, Congress and State Legislatures. It is just one stinking cesspool and we are all liars and thieves. This game called "Life" is a real game and we have to play it as it is and not as we wish it. I know that in spite of our civilization there is still some good in every human, or, let me say, a germ within him that cries for Justice, and it is hidden in the chord that leads to the heart. I would have someone play upon that chord that they might feel and hear the harmony that will prevail when we bring about the "perfect day."

Yours for a better world,

GERRIT J. JOHNSON.

P. S.—Here's where you come in. I want Names NAMES, LOTS OF NAMES. I would like the names of everyone thinking along our line. I have a big list now, but should have 100,000. They would act as the silent partners in this New World Movement. What do I mean by "The New World Movement?" Just pick up this little earth of ours. Do you feel it vibrate? We have just fertilized it with 10,000,000 of our best blood and 20,000,000 bleeding hearts which have preganated the earth. The noise that we hear some call "The howling of the mob" may be caused by Mother Nature giving birth to a New World. With proper cultivation, it will bring forth fruit which they who are the cause of these deaths and bleeding hearts, least expect.

Do you hear and feel the tread of this powerful and invisible army as it approaches? It is commanded by a Real God, not the God of the Czars, Kaisers, Kings, Rockefellers and Morgans, but the God of Justice is working his way out.

Send me names of people who will want to be in the vanguard of this voluntary army with a safe and sane remedy. Send me NAMES NOW, this very minute. Send me NAMES. Mail them to Gerrit J. Johnson, 547 Sheldon Ave., Grand Rapids, Mich.

"Decoying Wealth Out For Taxation"

UNDER the above heading Mr. Eugene M. Travis, New York State Comptroller, makes a statement in the New York Times of March 9, 1919, regarding what he describes as "an unusual form of taxation" and a "novel source of revenue," which he has devised and applied in this State.

"Under the general property tax laws," he says, "local assessors are required to tax property of nearly every form—mortgages, bonds, and, indeed, all kinds of investments. As a matter of fact, however, they seldom find them: consequently there was devised this decoy to bring such hidden wealth out of concealment. In other words, by paying a very moderate stamp fee, the owners of these intangible

securities may purchase exemption from local taxation for a period not to exceed five years."

"Many of the taxpayers, of course, have failed so far to take advantage of this investment tax because they think that the local assessors will not find them out. But many of them are timid and have paid the State.... Authorities familiar with tax and revenue problems regard it as an excellent measure."

Before commenting upon the beauties of a measure which its author himself describes as a "decoy," let us complete the Comptroller's survey of his duties by the following quotation from the same article:

"Taxes are divided into two classes—direct and indirect—the latter source practically supporting State government in New York, while the former source is used solely for sinking fund purposes. Direct taxes are classified as real and personal, the latter being largely intangible and invisible and assessed at a rate sustained largely by rumor, suspicion, or imagination."

It must be a very qualified degree of excellence that can be ascribed to a tax measure which, according to its author, succeeds in trapping the timid but fails to catch the daring. In no case does he argue for the tax upon its justice or fairness, but gauges its success on the numbers of its victims. Thus he points proudly to an accession of \$7,868,433 in one year. The artifice of a five years' exemption upon payment of a registration stamp is the "decoy" which admittedly is successful with the "timid."

Mr. Travis's indictment of the personal tax rate as "sustained largely by rumor, suspicion, or imagination," will be indorsed by all who have any knowledge of assessment methods. Unfortunately, in regard to the personal tax, as with the "decoy" tax devised by Mr. Travers, there is a general feeling that the taxes are unjust and their evasion a moral right.

As an official obligated to work the fiscal machine, it is perhaps not Mr. Travers's interest or duty to be particularly squeamish as to the equity of its functioning. He is expected to produce results, regardless of the moral rights and feelings of his victims.

In our last issue we heartily indorsed Mr. Travis's plea for greater attention to questions of taxation. His present article strengthens the argument from quite another angle. The fiscal processes of the State are frankly admitted by the official best acquainted with their working, to be inspired by no principle of justice nor tempered by elementary considerations of decorum. It is time, indeed, that the average citizen should inquire seriously into the question quite regardless of official enthusiasm for this or that pet device.

WE have been rebuked at various times by some of our readers for our remarks "touching on and appertaining to" the lack of interest in the Single Tax shown by men elected to office on the democratic ticket who were—prior to election—presumed to be ardent Single Taxers, and therefore deserving of our votes.

Today we received a copy of the Single Tax Five Year

Book, returned, without comment, by a Democratic office holder suspected of Single Tax proclivities. This book was ordered and sent in 1917. For two years we have been trying to get paid for it, at considerable expence in postage.

When the book came back we hoped for a moment that the gentleman in question had spent some part of the intervening two years in perusing its pages—not, of course, that any truths he might have imbibed therefrom would have influenced his conduct in office (that were too much to expect) but that at least he might have derived sufficient inspiration therefrom to sit quietly without disturbing the meeting should the Single Tax be mentioned favorably on some occasion after he had ceased to receive the emoluments of office.

Alas, for our hopes—the volume had never been opened!

Cease Passing the Buck

THE rent agitation continues and several hearings are in progress, but the net results are about as expected—that is, little or nothing. Rents go up and step by step real estate values advance with them, and at the same time we continue the system under which every builder pays \$2.25 a year on every \$100 he invests. On a building costing \$100,000, besides the ordinary return on his money, he must see a prospect of squeezing \$2,250 a year from his tenants. He naturally holds back, for while thoughts of Ricardian laws may be dim in his mind they are active in his conduct. Housing thus tends to be at the congestion point.

The learned gentlemen conducting the inquiries are generally familiar with the economic laws involved and know what would provide a remedy, but they fear that public opinion is not prepared to take strong medicine. So the years go by and there is vain hullabaloo when consequences arrive which are to be expected. Some day, let us hope, the public, instead of having a prejudice against tellers of disagreeable truth, will turn their condemnation against the jolliers and flatterers who have lifted the passing of bucks to the level of a great science.

N. Y. Tribune, May 28, 1919.

CORRESPONDENCE

THE TWO KINDS OF REAL ESTATE

EDITOR SINGLE TAX REVIEW:

I desire to congratulate you on the high standard maintained in the January-February number of the SINGLE TAX REVIEW, and especially to thank you for the article entitled "The Single Tax Peril," on page 5. I am particularly interested in what you say about the cleavage of interest between the productive and non-productive owners of landed property. I have felt for some time that there was a great chance to drive a wedge between owners of improved and unimproved real estate, and I believe it is true, as you say, that the Real Estate Boards pretty generally are controlled by the latter class. In fact, the term "real estate" is itself a great cause of confusion in thought.

Boston, Mass.

J. S. CODMAN.