

We would not disparage the efforts nor impeach the sincerity of those who labor for Disarmament or for Conciliation. We feel that they are engaged in the most difficult if not impossible of labors, which, even if successful, would but serve as palliatives, rather than a cure.

We honor, also, those fine spirits of the League of Nations, who sincerely labor for Peace; especially the spokesmen in the League Assembly of those smaller nations, whose statesmen, we believe, can see more clearly and speak more bravely about the political realities of these times. Nor are we disposed to underestimate the good work that has been done in strengthening the machinery and broadening the jurisdiction of the World Court for the adjudication of disputes between nations. But these things at this time seem to us to be of small avail. The most helpful approach to a true and peaceful concert of nations in the interest of permanent World Peace must lie, as Professor Dewey recently pointed out, not in the field of political diplomacy, but along the road of economic freedom and justice that leads to a realization of the common interests of the peoples of the world.

A philosopher has given currency to the pregnant aphorism that "the power to tax is the power to destroy." And we, being convinced that common and equal rights to the use of land are indispensable to freedom and effectiveness in the production of wealth and to justice in its distribution, aim to destroy land monopoly through the process of taxation. That is, we would resort for public revenues to taxes upon the values given to particular land sites by the competition for their use made necessary by the activities and the growth of community life. By the operation, as it were, of a beneficent natural law we find that the value of land tends constantly to rise as demand for its use is increased by the manifold activities of organized communities—by the results of public expenditure, by all the amenities and conveniences of what is called civilized life. That is, land values, arising out of the association and co-operation of people, are essentially a community product. By every test then, of logic or of equity, the policy we advocate justifies itself. To quote Henry George, "We would simply take for the community what belongs to the community, and leave sacredly to the individual all that belongs to the individual."

And in the international field we aim to teach the world that the highest interests of the people of every land are identical with the interests of the people of every other land; that human interests are interwoven and interdependent, and that only under conditions of freedom, of mutual trust, and of friendly co-operation may men or nations attain to the highest destiny, material or spiritual, that God makes possible for them. In brief, it is our purpose as an organization, in the interest of peace, prosperity and human happiness, to extend the area of freedom in every land, not only because we are convinced that this is the way to uplift the material welfare of mankind, but

also because it accords with justice and the moral law. Here in the language of our inspired teacher is the conclusion of the whole matter:

"That we should do unto others as we would have them do unto us; that we should respect the rights of others as scrupulously as we would have our own rights respected, is not a mere counsel of perfection to individuals, but it is the *law* to which we must conform social institutions and national policies if we would secure the blessings of abundance and peace."

Report of Goeller Lecture

THE *Tripod*, undergraduate publication of Trinity College, Hartford, Conn., published the following report of the lecture given at that college in May:

"Before a large group of students in the Public Speaking room last Wednesday evening, Mr. C. LeBaron Goeller, of the Progress and Poverty Lecture Bureau, gave a lecture on the subject of 'Some Phases of the Single Tax.' So deep was the interest shown by those present that Mr. Goeller was kept busy answering questions and inquiries as to the underlying principles of the Single Tax for nearly an hour after the lecture.

"The big point in Mr. Goeller's lecture was that a landowner cannot make a tenant pay any tax levied on the value of his land; in other words, a tax on ground rent cannot be shifted, while all taxes on clothing, food, houses, etc., (produced by labor) are shifted onto the ultimate consumer. 'A tax on rent,' said Mr. Goeller, 'falls wholly on the landlord. There are no means by which he can shift the burden upon anyone else. It does not affect the value or price of agricultural produce, for this is determined by the cost of production in the most unfavorable circumstances, and in those circumstances, as we have so often demonstrated, no rent is paid. A tax on rent, therefore, has no effect other than its obvious one. It merely takes so much from the landlord and transfers it to the state.

"'The Single Tax System,' continued Mr. Goeller, 'is a scientific discovery that will secure to each and every person his equal right to the use of the earth without having to divide up the land as was done in primitive times. The modern way is not to divide up the land, but to divide up the rent of land. There would be no other taxes to hinder the owner in developing the land he possessed on what would virtually be a perpetual lease so long as he paid his taxes, that is the annual value, to the Government.'"

VALUABLE lands held idle employ no labor, and produce no goods. They constitute a waste of natural resources, and tend to destroy the economic equilibrium necessary for continuous prosperity.

—*Tax Facts.*