

ran for Mayor of New York to further the reform so dear to his heart, the defeat of poverty; and flabbergasted machine politicians gaped when the returns showed him supported by 68,000 votes. "What will you do now?" he was asked after his defeat. "I will buy a box of pens and a bottle of ink and go back to writing."

He did. The *Standard* was founded to push the anti-poverty campaign and become one of the most brilliant papers in America. "Progress and Poverty" became more nearly a universal topic than any other book of its time.

### ONE OF STANDARD TREATISES

The essence of "Progress and Poverty" is the contention that wealth is the product of human labor, but that land is the creation of God; so that if wealth belongs to its makers, the land, whence man draws the means of labor, belongs to the community. Land value is not due to any act of its owner, but to increasing population pressure. In other words, its value is given it by the community itself. Monopoly of land appropriates this "unearned increment of value" and at the same time deprives the common man of his opportunity to become independent as his forefathers were. They had plenty of free land; he has little or none. And so, while population increases, and monopoly grows, poverty increases and labor finds itself in more and more helpless a position. Henry George's solution was to abolish all taxes save a tax on land, which, in his reasoning, would produce equality of opportunity. Whether one agrees or not with his argument, "Progress and Poverty" is one of those rare books which are found on the shelves of every one who cares for brave encounter with a fundamental problem of human society.

## A Lesson From Henry George

(Editorial Toledo (Ohio) Sunday *Times*)

A STRAY newspaper clipping going the rounds of the press has brought to our editorial consciousness a flood of recollections, to which the substance of the clipping has added a moral for these times.

It is now more than 30 years since a certain day when, as we sat at our desk grinding out "copy" for an impatient composition room foreman, who for half an hour had been whistling down the tube to our excruciating agony, the door of our dimly lighted sanctum opened, and on the threshold stood a stranger.

"My name is George," he said, advancing slightly, as we looked up.

There was something in that stranger's face that riveted instant attention—something in the voice and attitude that inspired instant interest. The thought of Henry George, father of the Single Tax and author of "Progress and Poverty," then just in the making of world-wide fame,

was as far from our mind as the nebular hypothesis. We had never seen a portrait of Henry George, and there had been no intimation of his being within a thousand miles of the scene of our daily labors.

Yet that face—particularly that Shakespearean brow and those calm, earnest eyes—persisted in prompting our surprised intelligence with what seemed only the widest guess.

"My name is George," had been his sole introduction.

"Not 'Progress and Poverty'" we ventured desperately. He smiled assentingly.

"Yes, 'Progress and Poverty'" he replied "I am Henry George."

There followed much felicitation, as convincing as we could make it, upon his "advent to our midst," and a conversation never to be forgotten and destined to be recalled in future years by many communications between us, although we never met again.

Within a year Mayor Tom L. Johnson of Cleveland had absorbed and become the special champion of the Single Tax theory, and Ohio rang with its reverberations in politics. The world greeted "Progress and Poverty" as an epoch-making book, England evincing as much interest in it as America, and translators of a dozen tongues were busy over its pages.

But now we come upon a very different manifestation of its author's genius—a love letter written to his wife on the twenty-third anniversary of their first meeting. They were at the time an obscure couple, as fame goes, and the struggle with family cares bore heavily on the shoulders of Henry George.

No separation had occurred, to occasion this letter, now brought to us in the newspaper clipping referred to.

Mr. and Mrs. George were at home. She had retired and he had been working at his desk late into the night. But he had not forgotten it was the anniversary of their first meeting 23 years before, and he penned this missive, to be discovered by Mrs. George in the morning.

"It is 23 years ago tonight," he wrote, "since we first met—I only a month or two older than Harry and you not much older than our Jen. For 23 years we have been closer to each other than to anyone else in the world, and I think we esteem each other more and love each other better than when we first began to love. You are now 'fat, fair and forty,' and to me the mature woman is more handsome and more lovable than the slip of a girl whom 23 years ago I met without knowing that my life was to be bound up with hers.

"We are not rich; so poor just now, in fact, that all I can give you on this anniversary is a little love letter; but there is no one we can afford to envy, and in each other's love we have what no wealth could compensate for. And so let us go on, true and loving, trusting in Him to carry us further who has brought us so far with so little regret. For 23 years you have been mine, and I have been

yours, and though 23 years your husband, I am more than ever your lover."

This picture of domestic felicity, of devoted loyalty between husband and wife, after nearly a quarter of a century, of a home undismayed by considerations of adversity, but having an outlook of happiness on account of conjugal love alone, is a picture which we may well pause to contemplate in these times, when the domestic fireside has been reduced almost to a memory and the obligations of marriage and parenthood sit altogether too lightly upon the shoulders of the wedded.

## Jersey's Tax Injustice

(Editorial, *Camden Evening Courier*).

**Y**OU keep your house ship-shape. You paint it often and never let the repairs get beyond you. You see that the lawn and shrubbery is trimmed.

The house next door is exactly the same kind of house. But it is dirty, unpainted and badly in need of repair. The grass is a foot high and there is no shrubbery at all.

You own the home you live in.

The owner of the place next door is holding it for "investment."

Yet you pay the higher taxes. And the more you improve your place, inside or out, the more taxes you will have to pay.

*In short, the owner is penalized for being a good citizen, for taking pride in his home and in his community.*

\* \* \* \*

Suppose one of Camden's industries needs new machinery to bring its plant up to date.

If it gets that machinery the taxes will jump. Every improvement it makes to its factory, every effort it exerts to better conditions for its workers will send the tax bill that much higher.

*Thus the manufacturer too, is penalized for helping industry, his community and his State.*

\* \* \* \*

Now consider the South Jersey farmer.

He would like to improve his equipment. Some of it is old and out-of-date. He would put in a couple of tractors. He would modernize his dairy.

Yet every such step would bring the farmer a fat rise in taxes. The less efficient his farm, the lower his taxes. The more antiquated his methods, the less he will have to dump into the State coffers. The less he serves his fellowman, the cheaper it will be for him.

*Thus the farmer, too, must pay dear for being a progressive citizen.*

\* \* \* \*

There are two important factors in this miscarriage of taxation in New Jersey.

One is the purely personal taxes—taxes on household goods, machinery, farm implements—and in fact, all the

tools of industry. Not only are these personal taxes unfair in themselves but they are levied unfairly.

The other large factor in New Jersey taxation is the relative assessments on improved and unimproved land.

Here again a penalty is provided for the man with pride in his community.

Recently we published on this page an article on "Site-value Taxation" by Alfred N. Chandler, chairman of Industrial Tax Relief, Inc.

This organization would make land itself, rather than improvements, the principal basis for tax assessment. It would tax the man who lets land lay idle for his full share of the burden, instead of putting it all on those with improved property.

We will not rehearse the thoughts in Mr. Chandler's article here. His scheme appears to have real merit. It is logical and it is workable.

There is at present a Tangible Personal Property Tax Commission in New Jersey. That commission has just called a series of hearings on proposals to abandon personal and industrial taxes. Here is a step in the right direction.

*But why not give our tax laws a thorough overhauling, just as we did our traffic laws? Why not consider the "Site-value" method as well as the abandonment of the iniquitous personal and industrial levies?*

## Farmers Turning To Us

(Editorial *Rural New Yorker*, Jan. 26, 1929).

**O**UR correspondence indicates that many farmers have come to adopt economic rent as a basis of taxation. They seem for the most part to have worked this out in their own way, without identifying it with the old "Single Tax" ideas taught by the old economists. The principle of economic rent is that rent is the amount (or value) of products received from land above the cost of production. When land is so poor that it produces only enough to pay the cost of culture, there is no rent. Of course this applies to land used for residential and business purposes as well as to cultivated areas. Under a system of taxing rent values, there is no tax on improvements. To suddenly adopt the rent value as a basis of taxation would work an unfair hardship on people who have invested their savings in land values under the present system as a protection for old age or for dependents. But this difficulty could be overcome by taking, say 5 per cent. off the assessments of improvements and adding it to land values for 20 years, when the improvements would be taxless. Farmers as a whole have been shy of the so-called "Single Tax" plan because it looked like an extra burden for their larger acreage, but by their own process of reasoning they are now coming practically to the same thing in demanding that all taxes be collected on net income. While not fully the same thing, it is nearly the same in principle. There would be no tax except when there is a profit from the use