

# The Freeman

*A Monthly Critical Journal of Social and Economic Affairs*

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Five Cents

## Justice - Not Self-Interest

By Henry George

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## Hungarian Economic Goulash

By Sidney J. Abelson

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Let the parchments be ever so many, or possession ever so long, in the Courts of Natural Justice there can be but one title to land recognized—the using of it to satisfy reasonable wants.—“Our Land and Land Policy.”

13335

# World of After Tomorrow

On land that a short while ago was a muddy morass, human ingenuity has built a city which its designers designate as a model for The World of Tomorrow.

In its architecture and its exhibits, in its functional and its educational concepts, the World's Fair of 1939 indicates the illimitable scope of man's desires and his ability to gratify them. In the light of the material progress of the past this picturization of the future, grandiose as it is, probably suffers from understatement, just as the realization puts to shame the prognostications of Jules Verne, considered fantasies in his time.

Only as man unravels the greatness that is within him do new evidences of latent power appear. Every satisfaction creates a new desire, and as desires multiply so do the knowledge and the skill to satisfy them spring into existence. The continuing process makes the ultimate achievement unpredictable. The only limit to man's horizon is man himself.

Every age has had its World of Tomorrow. Babylon foresaw the grandeur that was Athens, without which the glory of Rome would have been improbable. Every adolescent sees in the works of his forebears a challenge to his own powers. Every world's record predicts a record-breaker.

Yet, in the history of events we find that each new World of Tomorrow was preceded by a period of retrogression and decay. Since in the nature of things progress should beget progress—for every achievement is the spur to greater ingenuity—why do we find the accomp-

lishments of past eras covered by layer after layer of dead earth? Why did these civilizations die?

And the question that the World's Fair suggests is, if this promise is fulfilled will some future archaeologist find that it too has been covered by a thousand years of darkness? Indeed, in view of the troubled times in which we live, one wonders as one walks through the magic streets whether the Tomorrow for this World will not be preceded by the oblivion which immediately antedated every great manifestation of man's genius. Perhaps this is the model for the World of After Tomorrow.

For man is being robbed by the most ingenious methods of that freedom of expression which is the life-blood of achievement. In the very name of progress instruments of repression and oppression are being forged by man to shackle his own powers. The slavery that attended the decline and fall of every other civilization is with us again—this time not in the form that denies the right to one's self, but in the more cruel form that denies the right to produce.

The civil strife that destroyed Jerusalem, the debauchery that spelt the doom of Nineveh, the wars that made a shambles of Greece, the abject poverty of decadent Rome—have we not these conditions today? What assurance have we that the same effect will not follow the same cause?

Yes—man can build a World of Tomorrow even greater than that indicated by the model shown on the Flushing marsh lands. But to build he must be Free.

# Freeman Views the News

## Tariff by Money

Currency devaluation by any nation gives its exporters a price advantage in world markets—until other nations follow suit. Thus, if the franc is cheap as compared to the dollar Frenchmen must send us more goods in exchange for our dollars. We don't get more francs—we get more goods. If we lower the value of the dollar as compared to the franc, Frenchmen get more of our goods in exchange for theirs.

Thus, cheap dollars (compared with the money of other nations) act like a tariff duty, at first. There is, of course, a tendency to compare goods with goods, in value, ultimately. And since all nations are operating on the stupid self-sufficiency policy, tinkering with money in order to avoid goods coming into a country is resorted to in a retaliatory manner. Internally the effect of lowering the value of money is inflationary; externally the effect is to keep goods out of the country. This jockeying of money is a rather new technique in tariff mongering.

However, changing the yardstick every once in a while is likely to affect a store's business adversely. The international scheme of changing money values had a similar effect. So, France, England and the United States came to an understanding to minimize fluctuations among the pound, the franc and the dollar. Stabilization funds were established to frustrate speculation and keep the exchange steady. These funds are really threats against the nations not to do any monkeying with their respective monies for tariff purposes.

The Gold Reserve Act of 1934 gave President Roosevelt the power to peg the dollar at from 50 to 60 per cent of its former gold content. He devalued it to 59 per cent, retaining a leeway for further reduction, if necessary. This power expires on June 30, and the President has asked Congress for an extension to January 15, 1941.

Why not just raise the tariff walls and have it over with?

## New Economic Policy

The late Mr. Lenin discovered that when his Red Army confiscated the produce of their labor the peasants quit working; they limited their efforts to the production of their immediate needs, since that was all the Red Army would permit the peasants to have. In order to encourage more production, so necessary to Russia, Mr. Lenin wisely introduced a system which reduced the amount of confiscation and permitted the peasants to retain more of their products. This system was called the New Economic Policy.

Recent reports indicate that Mr. Roosevelt and his entourage have hit upon the same law of production. Any interference with the distribution of wealth has the tendency to

discourage the production of wealth. Since every tax is merely a government levy on production, the effect of taxation is to stifle the incentive to produce. Man's desire to live prods him to overcome these levies by evasion, when possible, or to become more industrious, in the hope that he can overcome the peculations of the tax-gatherer. The voracity of the latter, however, defeats the producer's purpose. As the burden of taxation increases, the futility of trying to retain one's produce becomes more apparent; defeatism sets in. When that happens production tends to stop at the point where mere subsistence is assured.

A tax on capital is more vicious than a tax on wealth. For, in levying on capital the government dim-

## PUDDLING THROUGH



inishes the existing tools of production. Thus the power of producing even taxable income is reduced. To take away a farmer's potatoes is bad; to take away his plow is infinitely worse. The capitalist who ventures into industry when capital levies are in the fiscal policy of the nation is a fool.

From recent news reports it seems that some of the politicians who shape our economic destiny have learned this lesson of taxation. They learned it the hard way. Ten years ago our economy collapsed because the levy on production by the owners of the earth was a burden which neither labor nor capital could bear. When this happened our "economists," who cannot differentiate between production and privilege, sold the government on a number of plans for reviving industry, every one of which required an increase of our tax load. Production has not increased. And there is no prospect that it will.

So, a New Economic Policy seems to be in the offing. We hear talk about curtailing government expenses, assurance that there will be no increase in taxation this year, promises from the President that the Administration has no intention of extending its power projects, a balanced budget, modification or elimination of taxes found to be deterrent to a business revival. It appears that the Secretary of the Treasury, whose position forces upon him a measure of realism, is the proctor of the Nepmen.

## Five-to-Two

The question decided by the Supreme Court last month was not whether workers have or do not have a right to seize the property of employers. Although two dissenting judges actually decided that the right of seizing property is not outlawed by the Wagner Act, which has been declared constitutional, nevertheless the majority touched upon this basic concept only indirectly.

The 5-to-2 decision really decided only that sit-in strikers may be discharged by employers because their act of seizing property is a violation of basic law. In other words, these workers have used illegal methods in attempting to enforce their de-

mands on the employers, and cannot be considered in the same category as those workers who have not used illegal methods. They come into court with unclean hands.

This is quite funny—as well as tragic. No strike can be won except by acts of violence; a strike is by its very nature an act of violence. No union leader would attempt to start a strike unless he had at his command forces which he could use to destroy wealth, impair capital or intimidate non-strikers. All of these acts violate basic property and human rights. Therefore, if sit-in strikers are beyond the pale because they have violated basic law, by the same reasoning all strikers should be automatically discharged, and the employers relieved of any necessity of bargaining with them collectively.

However, to expect such consistency in the law is to expect too much. One must respect the direct thinking of the two dissenting judges who frankly assert that the seizure of property as a means of enforcing collective bargaining is condoned by the Wagner Act, and if that law is constitutional, then the sit-in procedure is constitutional. There is virtue in being honest even when one is in error.

Some day the law will have to decide whether the people have a right to own and enjoy property. Some

day the law will have to define property. The contemporary scene seems to indicate that that day will come only after the right to private property has been destroyed—after civilization shall have been broken on the wheel of collective ownership.

## University Ignorance

It is not fair to accuse all our professors of deliberately ignoring Henry George because of fear of the predatory interests who control the seats of learning. It is more accurate to accuse them of plain ignorance.

H. W. Noren, of Pittsburgh, wrote to the president of Cornell University, calling attention to the spread of communistic thought in the colleges, and pointing to their neglect of George's individualistic philosophy. He received a reply from the "assistant to the president" which is quite revealing. Says the assistant: "Henry George is of great significance to all of us in this area, since the institution which he founded—the George Junior Republic—is located only ten miles or so from Ithaca."

The institution mentioned is devoted to the reclamation of neglected boys. Henry George had nothing to do with it. He probably never heard of it. It was founded in 1894 by a William R. George (no relation).

## The Freeman

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## Poor John

John T. Flynn is an economist. He writes syndicated articles on economic subjects. He also writes for magazines that have millions of readers. Many people think John T. Flynn knows his stuff. He must be an economist.

In COLLIERS for March 11th, John T. Flynn had an article called "Scared Dollars." We quote a few sentences:

"It is because dollars are out of work that men are out of work."

"Before a workman can do a day's work somebody must put up the price of some kind of machinery."

"It has been estimated that someone must put \$6,500 worth of machinery into the hands of every workman, on the average, before he can do a day's work."

Do you recognize it? The old wages-fund theory, or the fallacy on which this theory is based, namely, that wages come out of capital.

College teachers of economics tell us that this theory is dead, buried. But the ghost seems to have an inveterate habit of resurrection. Why? Because said teachers seem to eschew any theory of wages. So, when an economist talks of wages, as he frequently must, he falls back into this basic error. He has no other fundamental principle to guide him in his reasoning.

We must not be too hard on John T. Flynn. The poor fellow has lots of prominent company. Many of the economic experiments of the New Deal are based on the fallacy that wages are paid out of capital. Collectivists of all shades preach that thought. Employers prate about the wages they pay. Unionists rail about the wages employers won't pay. There are even some text books that persist in teaching the error.

We will never convince its ghost that the wages-fund theory is really dead until we make current the obvious fact that capital cannot pay wages. For wages are only part of production, and cannot be increased without an increase of production. But because increased production in the past has not brought an increase of wages, and because our economic pundits do not (or will not) see that the reason for this anomaly is that a constantly increasing amount of the production is being absorbed by

rent, such purveyors of economic nonsense as John T. Flynn are forced to resurrect the dead theory.

## Re-buying Privilege

New York City officials and the Brooklyn-Manhattan Transit have reached an agreement to transfer to the City ownership of the latter's subway, elevated, street car, bus and power plant properties. The agreement contemplates, in effect, the extinguishment of securities of the B.M.T., and their replacement by city bonds, bearing interest at 3 per cent, to be distributed to those formerly holding company obligations.

On the day the newspapers announced this agreement, share sales of B.M.T. securities jumped from the previous day's 500 to 13,000, for the common, and, for the preferred, from none to 6,100.

Therein lies a lesson for those who suggest that a way to get rid of landlordism is to buy out the landlords. It cannot be done. In the case of the B.M.T. securities, much of the value for which City has agreed to pay \$175,000,000., is represented by franchise, a grant from the City to the company. These shares have not paid any dividends for years. That is, the operating costs and prior charges have consumed the entire income from the five-cent fare provided by law, and there was nothing left for those who owned the franchise. No income, no value.

When the City takes over the properties it exchanges its interest-bearing bonds for these non-interest-yielding securities. The owners of these securities will then have bonds which are a lien on the taxing-power of the City. Whether the City in its operation of these transit services makes a profit or not on the nickel fares—and there is every reason to believe that the politicians will not do any better than the company has done—the holders of the new bonds will get the 3 per cent income. This "interest" will come from general taxation, and will be paid regardless of income from the business, will be paid even if the subways are discontinued or destroyed.

If the government borrows money to build a battleship, and the battleship is destroyed in war, the obli-

gation to continue paying "interest" on the loan continues.

So, it is no wonder that stock market quotations represented unusual activity in B.M.T. the day the announcement was made. Likewise, when the subject of purchasing land by government is even suggested (as in the case of land for public housing projects) the value of land is jacked up immediately. When the land is purchased, the sellers through their bonds become partners with the government in the taxes collected from producers. And they continue to enjoy this privilege even if the value of the particular land sold to the government disappears. And "Kelly pays the freight."

## A Stupid Business

The following paragraph from the 87th annual statement of the Massachusetts Mutual Life Insurance Company is replete with information, if one reads between the lines. The emphasis is ours.

"The real estate held by life insurance companies does not represent an original investment in real estate purchases as such. These properties have been acquired through the foreclosure of mortgage loan investments. These loans were made, on the average, on the basis of less than 40% of the value of the property at the time the loan was made, so that even with a considerable reduction in the value of real estate, the book value at which the investment is carried should be in the aggregate under the market value. In addition, we have invested over \$5,000,000 in the permanent improvement of our properties—not one penny of which has been added to the book values, and the investment is further protected by a special reserve of \$4,000,000."

Note the naive statement that the real estate was acquired by foreclosure, not purchase. Which means that the concentration of land ownership in the hands of insurance companies is the result of the wiping out of "owner's" equities. The "owner" is unable to retain his farm, home or industrial property because he paid a speculative price for it, and cannot continue paying interest on the mortgage because the productivity of the land is insufficient to carry the load.

"These loans were made on the basis of 40% of the value of the property at the time the loan was made!" This is an answer to those who fear that policy holders may suffer a loss from the public collection of rent. Forty per cent of the value of property is, on the average, less than the value of the improvements. On that basis, insurance companies in reality make loans only on labor values; they do not speculate in land values. To be sure, they acquire both land values and labor values when they foreclose, although the loan virtually covered only the latter.

Notice, also, how careful the officials are to point out to policy holders that the "real estate" which the company holds is almost a something-for-nothing value. The book value is under the market value. What does that mean? Only that these lands, and the improvements, were acquired at a price which represents only the improvements; that the privilege value in the titles to the land cost nothing.

Apparently this insurance company—and it is no exception—chuckles over the fact that it has acquired land at the expense of producers who in their desire to use land were forced to saddle themselves with speculatively valued mortgages. It glories in its ability to take advantage of our unjust land tenure system. It is too stupid to realize that these foreclosed producers probably lost not only their "real estate," but also their power to produce; therefore, they had to relinquish their insurance policies, too. One sometimes wonders whether our insurance companies are in the business of selling insurance policies or in the business of acquiring land titles through foreclosure.

### A Clinical Experience

"I had one patient ask me where she could sell her body as she was old and expects to die soon and

wants to leave the 25 or 50 dollars her body would bring to her son who had gone without food four days."

—A Doctor.

### Latest WPA Joke

Last month we commented on the Nazi ban on jokes which poked fun at Nazi policies or personalities.

A few weeks ago an association of W.P.A. actors passed a resolution forbidding its members, on pain of suspension or fine, to amuse audiences with verbal flings at our make-work program, or the 3,000,000 unfortunates connected with it. This is perhaps the best joke, without humor, on the W.P.A.

Suppose—and in view of our insane economy it is not fanciful to suppose—that the number of those unable to find jobs at productive labor increases; that these millions of citizens organize into a political pressure group; that they affect by their political power the character or personnel of our federal government. The logic of events would result in curbing criticism, serious or humorous, of either the subsidized workers, its organization, or the sponsoring government officials. Predatory interests tend to protect themselves in that way.

An American Dr. Goebbels is not an impossibility.

### Dangerous Economy

Congress cut \$150,000,000 from the appropriation for relief-work—that is, the W.P.A. The "economy" program therefore starts at the expense of those least able to bear it.

It is significant that the landlords who get subsidies directly or indirectly through such agencies as the AAA, HOLC, FHA, will continue to get them. It is significant that money can be found to buy land from utility corporations. It is significant that Congress did not cut the salaries of its own members nor the salaries of the hundreds of thou-

sands of political henchmen whose loyalty at election time is so important. It is significant that none of the governmental agencies for the dispensing of public funds were abolished or even diminished.

As a political pressure group the W.P.A. is still quite impotent. Our Congressmen felt secure in depriving these citizens, unable to find work, of the soul-destroying doles they have been receiving.

But, times will change. The hungry need not be organized to gain recognition. They need only to be hungry enough.

### We Recommend

On last March 4 the 150th birthday of the first Congress under the Constitution was celebrated. Speeches were made by our political leaders on—freedom of speech, of the press, of religion; on the Bill of Rights; on jury trial; on representative government. Nothing was said about how the Constitution was a compromise between those who favored freedom of production and those who favored privilege, with the latter getting the advantage.

The story of the struggle between the economic means and the political means at the inception of our country is not only interesting; it throws much light on our present social maladjustment. There are many good books on the subject. We recommend "Our Enemy The State," by Albert Jay Nock.

### To Mr. Farley

Commemoration of the hundredth birthday of Henry George by the issuance of a Henry George postage stamp is being urged on Postmaster James A. Farley. (Address: Washington, D.C.) The more letters Mr. Farley receives the more likelihood of his giving heed to the demand. Some are supplementing these letters with appeals to Congressmen.



# The Hungarian Economic Goulash

By Sidney J. Abelson

The Blue Danube, it seems, is bluer than ever—and well she might be.

Vienna can no longer be called gay; Czechoslovakia has passed into virtual vassalage; and Hungary, however much she might have sought the joy of life in times gone by, is pressed too hard today by sordid problems to do more than weep bitter tears into the great stream. The Danube gathers up a flow of despair in her head waters not very far from Munich and threads her way through eastern Europe to empty into the perhaps appropriately named Black Sea.

The Danubian states are notorious, of course, for political intrigue and economic bungling. The Hungary of today presents a graphic example of those periodic crises to which such ineptitude has driven the nations of eastern Europe.

No less recently than last November, Hungary had her brief day in the sun and now is cowering in the shadows which fell when that sun set.

In the hectic days following immediately after Munich the Fascist axis handed to Hungary a delectable slice cut from the luscious Czechoslovakian pie. Premier Bela Imredy wept hysterical tears, "This is the first real day of happiness," he said, "Hungary has had for twenty years." The whole Hungarian people rejoiced with him in the recovery of their lost lands—and for the moment the Magyars forgot a few pertinent facts which perhaps hold the clue to their utterly miserable situation today.

Yes, Hungary recovered a rich countryside, for Czechoslovakian democracy had served to encourage within the borders of this country those spontaneous and productive exertions which characterize real civilized progress wherever it has occurred. But this morsel, savory and nutritious as it was, could not nourish a gargantuan wasting with disease—and at the present writing (March, 1939) Hungary is a land

deep in depression, weakened by widespread poverty and alarmed by an unemployment roll that has reached its highest peak in the nations history.

Yet this is only part of the story. There are complications to boot. For one thing Hitler is anxious to reserve Hungary as a granary for his Greater Germany. He would like to see the Jews eliminated, for the Jews in Hungary are largely responsible for whatever industrial and financial progress that struggling nation has made; and the little corporal who is playing Napoleon with such devastating realism, wants no competition for his superior "Aryan" business men.

For another, the Hungarian land owning class, controlling 12,500,000 acres out of a total of 14,000,000 in the nation are opposed to any reform which would break up their estates or jeopardize their titles. They are torn between conflicting alternatives—bewildered and to a large degree helpless, they can find no common ground of practical action. They would gladly let the 3,000,000 landless and poverty stricken peasants starve to death if only they would do so pleasantly. But what about the Jews? "If the dying peasants become too restive couldn't we blame it all on the Jews?" A very bright idea to be sure—except that whatever industry, whatever evidences of modern civilization Hungary can boast are largely in the hands of Jews and perhaps (so might the thoughts of Hungary's landed lords run) it would be just as well to let the Jews sweat and keep things going. On the one hand the people are incensed against the Jews so that a synagogue in Budapest is bombed; on the other hand, the government answers this bombing with a swift imposition of martial law; on the one hand the government signs an anti-Communist pact with Hitler and Mussolini;\* on the other hand, it suppresses its own "Nazi" party;\*\* Premier Imredy proposes anti-Semitic legislation; then, in an atmosphere more reminiscent of opera-bouffe than of

statesmanship, he is forced to resign because he discovers his own grandmother was Jewish; the government leaders seem to be seeking a sort of "controlled" anti-semitism somewhat like the fatuously defined "controlled inflation" of which some Americans spoke a short while ago.

Here indeed is a veritable politico-economic olla-provida—a sort of Mulligan stew which must serve as fare for Hungary's masters instead of her famed goulash.

Many questions concerning the Hungarian situation remain unanswered and unpredictable. They are questions, however, which put in their present form, are of comparatively superficial import, for it will never matter much to the landless whether they are landless under one master or another.

But there is one phase of the Hungarian imbroglio which will bear close watching. The Hungarians who lived for twenty years under Czechoslovak rule learned a few lessons. Now that they are returned to the Fatherland they are able to teach those lessons to their countrymen—and these are easy lessons to which the desperate Hungarian peasants are turning very willing ears. Why not, they ask, divide the large estates in Hungary as they were divided in Czechoslovakia?

Yesterday the reacquisition of Hungarian-Czechoslovakia territory was a brave adventure which diverted starving peasants for a few hysterical moments—today it is the source of an education that may lead in time to a full understanding of the whole problem of land and liberty.

\* It was Hitler, of course, who drew Mussolini into the orbit of Anti-Semitism; and in joining the circle dominated by the Nazi tyrant, Hungary too leaves herself open to be drawn into adoption of Hitler's racial ideology.

\*\* I venture the suggestion that the Hungarian "Nazi" party was broken up at least with Hitler's connivance and possibly at his very direction. The Hungarian "Nazi" were patriotic Hungarians, having nationalistic leadership whose devotion was oriented toward their own Fatherland. Hitler is interested in an Hungarian Nazi party that has Hitler's interests at heart.



# Malthus In America - 1939

By John Lawrence Monroe

Studies by the Council on Foreign Relations\* purport to show that all of the United States and most of Canada, as well as all of Europe and most of the usable portions of Asia, are fully or oversettled. Only Inner Asia and South America, according to these studies, present opportunities today for settlement by the white race.

Yet so far as the United States is concerned, an analysis of the census will show that:†

54.3 per cent of the total population of the United States lives in 5.4 per cent of the total land area.

Nine per cent of the population is concentrated in four small areas having an average density of 20,143 people per square mile. This nine per cent lives in .02 per cent of the area of our country.

Twenty-five per cent of our population lives in counties of which the average density is more than 1,000 people per square mile, in an area

totaling .36 per cent of the United States total.

Thirty-four per cent of the country's population lives in counties having a density of more than 500 people per square mile, in slightly less than one per cent of the total area.

Forty per cent of the population lives in counties having a density of 250 or more people per square mile, in 1.75 per cent of the total area.

The whole western intermountain area, comprising 30 per cent of the total area of the United States, has an average density of less than five people per square mile.

The Mississippi Valley, store-house of undeveloped natural resources, has an average density of 33 people per square mile.

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A map showing the distribution of population in each square mile would be revealing. In New York City, 20% of the land area that could be used for business or resi-

dence is entirely vacant. Cook County, Illinois (Chicago) has a population per square mile of 4,368.1. Yet in that county, 113,420 acres (174 out of 933 square miles) are unused "rural tracts" in addition to 563,196 vacant town and city lots (about half of the town and city area.)‡

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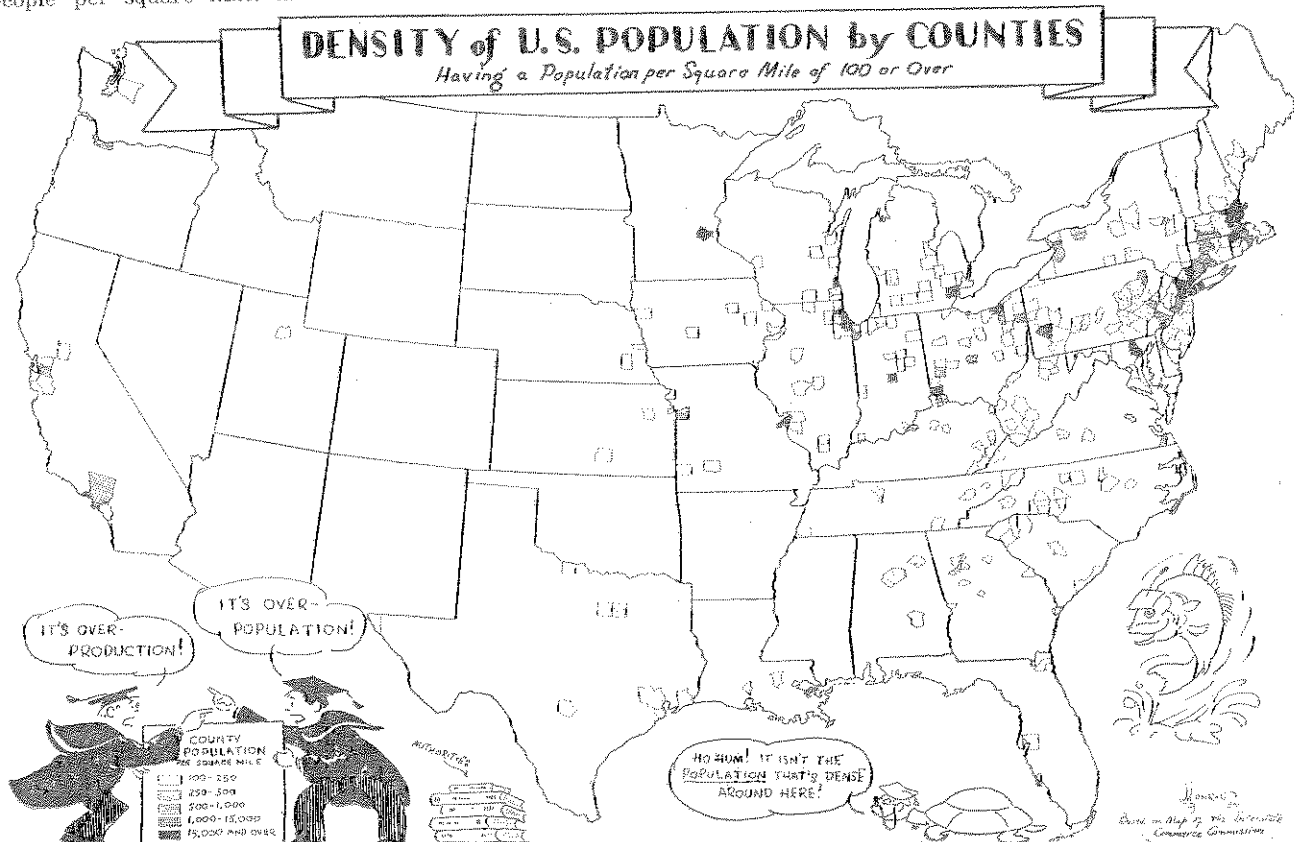
Canada has an average population of 2.5 people per square mile against 40.4 for the United States.

What an analysis of the distribution of population in "over-populated" England, Italy, Germany and Japan would show is suggested by the known concentration of land ownership in these countries.

\* Limits of Land Settlement, a Report on Present-Day Possibilities prepared under the direction of Isaiah Bowman, President of the John-Hopkins University. Published by Council on Foreign Relations, New York, 1937.

† Reported by Frances H. Lewis in Ken Magazine, February 23, 1939.

‡ Manufacturers and Merchants Federal Tax League, Chicago, 1933.





# The Landlord's Amendment

By Simon Fee Simple

One of the best illustrations of how the law is frequently designed to safeguard vested wrongs is to be found in the so-called Housing Amendment of the New York State Constitution. This amendment was but lately trumpeted up and down the streets of New York as a streamlined piece of advanced social legislation for which every public spirited citizen should cast an affirmative vote at the polls. Actually the amendment was but a sop to Cerberus; but in addition to the fact that it affords no real solution to the housing problem, it contains the neatest trick in a month of Sundays for safeguarding the interest of the very land monopolists whose privileges create our teeming slums. Left wing bright-eyes touted the proposal from Canarsie to the Bronx, however, and now it is hailed as a "liberal" addition to the organic law of the State. Meanwhile the landlord wears the look of the cat that swallowed the canary.

For, as no one knows better than the landed proprietor, the cause of the slum problem is inflated land values, and any solution predicated on slum clearance and rehabilitation must inevitably result in further enhancement of land values. Indeed it may safely be said that the measure of the success of each housing project is the direct measure of the further aggravation of the cause of our slums. This accounts for the suspicious alacrity of equity owners and mortgagees to support wholeheartedly the housing amendment—a fact which will be more understandable when we ascertain who pays the bill. Let's see who this public spirited Santa Claus really is.

Summarily, the act provides for periodic or capital subsidies, or public loans, either by the State or by the political subdivisions of the State, in aid of slum clearance and low cost housing.

Now, obviously, the subsidy must come from the pocket of the taxpayers. It is also the taxpayer who

guarantees the principal and interest of the bonds, issued by the State or municipalities, for the purpose of floating the housing loans. What is not so obvious is that there are taxpayers and taxpayers. It is just here that the catch is involved. It is very cute. And it goes like this:

The amendment declares that state subsidies shall be payable "only with moneys appropriated therefore from the general fund of the State." The general fund of the State is maintained by revenues obtained by taxation. Sounds very harmless. It is. But it is also the harmless fact that the State of New York has imposed no taxes on real estate for more than a decade, and, with the possible exception of Governor Lehman's proposed nominal tax of \$1 per \$1000 of real property values for relief purposes, it is not likely to impose any for another decade.

There is a similar provision with respect to the financing of subsidies by municipal authorities. While it is true that in cities taxes are raised in part by levies upon real estate, it takes no prophet to predict that the State and not the local authorities will assume the lion's share of slum financing. City landlords will not complain about this.

But that is not all.

Every city has a debt limit which it may not exceed without permission of the State legislature. This limit is fixed at approximately ten per cent of the total average assessed valuation of real estate over a period of five years. While in a city the size of New York this would seem to provide a comfortable margin, Comptroller McGoldrick's recent warning to the Board of Estimate and the City Council reminds us that the city's credit is usually pledged to the hilt and is in constant danger of being exhausted. Our constitutional delegates, realizing that such an eventuality might hamstring the whole housing move-

ment, decided to make an exception. They did. They provided that a city might, for housing purposes only, be permitted to exceed the debt limit on condition that the legislature "shall by law require the city to levy annually a tax or taxes other than the ad valorem tax on real estate for the payment of the principal of and interest on such indebtedness." (Emphasis mine.)

The bold effrontery of these provisions in the heralded housing amendment which permits the landlord to reap the benefits of inevitable increases in land value without obliging him to bear his proportionate share of the cost shows more than anything else who our lords and masters really are.

Victory for the ill-housed third and the Mombundant life.

## The Original Sin

Dear Mr. Chodurov:

I can truthfully say that the frigid knowledge I accumulated during the last 50 years from other text books on economics is now beginning to thaw in my mind, and the errors in them become quite transparent; this because of the ten lectures on "Progress & Poverty."

I hear a good many say that Economics began with Adam Smith, and Auditing started when the Income Tax Law was spread on the Statute books; for twenty odd years I was of similar opinion; but I know differently now. The Supreme Economist and Auditor took the first inventory in the "Garden of Eden" and when He came to make an examination and audit Adam and Eve both looked on suspiciously; and when God later found that an Apple was really missing from the Tree that belonged to all and that Adam and Eve monopolized part of what belonged to all, what a scolding each of the two received! We are suffering from it yet.

Permit me to thank you and every one who had coordinated with you in checking and correcting my papers, for you have given me an idea which makes one think.—Philip E. Basson.  
Lincolndale, N. Y.



# Why City Planning Fails

By Jessie Tredway Matteson

The acquisition of land reserves by municipalities for low rent housing, recreational areas, parking spaces, etc., is the solution of these major municipal problems offered by Mr. Harold S. Bottenheim and Philip H. Cornick, in an article entitled "Land Reserves for American Cities."

Although our authors, whose intellectual integrity is unassailable, approve a progressive decreasing of the tax rate on all improvements and an increasing of the rate on land values, they fail to see that this very proposal would make unnecessary their cumbersome and impractical scheme of acquiring land.

As far back as Queen Elizabeth, "greenbelts" surrounding cities were encouraged. And like our modern zoning boards, even the willful Virgin Queen was unable to make the plan effective, despite numerous attempts. Land speculation could not then, as it cannot today, be controlled by legislation. "The folly of allowing further unrestricted expansion and disorderly sprawling of cities into rural areas," say our authors, "turning green fields and forests into dreary city streets and making the countryside inaccessible to the poorer inhabitants of the interior districts is gaining increasing recognition. . . ." That it is folly, we agree; but that it can be stopped by establishing greenbelts around cities and prohibiting building within a certain radius permanently is an utter impossibility. There is no such thing as permanent legislation.

Difficulties stand in the way of the four methods suggested for acquiring municipal land reserves. The first, that of Federal subsidies, carries the warning that the Government "should be careful not to subsidize the development of neighborhoods of jerry-built houses, nor of surplus residential sections, nor of poorly planned communities. It should offer financial assistance only when municipalities follow a proper and well-considered housing and

land-use policy."\*\* The interpretation of such vague adjectives as "poorly-planned" and "proper" cannot wisely be left to the distributors of patronage.

A second proposal, loans by state governments, is open to rejection on several scores. The present constitutional restrictions on the powers of states to incur debts grew out of the abuse of their previously unlimited powers to borrow and expend money. With the burden of debt already onerous in most states, it hardly seems practical to relax those restrictions today. The state government, too, like its Federal sister, could use this increased power to serve a most corrupt political purpose.

The third proposal, which understandably enough, has "ardent advocates" is to exempt loans for housing purposes from municipal debt limits. Surely, this is not a wise course for municipalities already weighed down with debt. Such exemption would increase the tax burdens on the very houses built as a result of this encouragement.

The most practical proposal, say the authors, is the setting up of a land acquisition fund by resort to recurrent annual tax levies. This method has not been widely used because of constitutional tax limits, restrictions on the purposes for which tax levies may be imposed or opposition to the expansion of municipal budgets.

Even were there ways to acquire such land reserves on a large scale, it is open to question as to whether the community would really gain by such acquisition. Zoning boards in the past have been guilty of great waste of public funds. In their zeal, the boards have often allowed serious over-zoning for business and multi-family uses, as well as in the highly restricted one-family residence areas. However, Mr. Bottenheim and Mr. Cornick are confident that the repetition of such mistakes could be avoided by the application of intelligence (sic) to planning.

The only sure way of putting land

to its best use is by allowing the laws of supply and demand to operate freely—which they cannot do under our present system. The authors' suggestion to increase taxes on land value and decrease them on improvements would tend to free these natural laws. They cannot operate effectively, however, until all taxes are removed from improvements and the community is allowed to collect all ground rent. The end of speculation in land would throw all land open to use and obviate the necessity for over-crowded areas or the "sprawling of cities into rural areas." Zoning boards would not have to plan the destiny of various parcels of land, as land would tend to be put to its most suitable use.

The acquisition of land for public purposes would be simple if the municipality could satisfy the community that it could put the land to better use than any other user. Public housing projects would not be necessary when production, freed of strangling taxes, offered opportunity to all men for the satisfaction of their primary physical needs—food, clothing and shelter—and room to aspire to the satisfaction of higher intellectual and spiritual desires.

The most damaging criticism of all planning or zoning systems is that they tend to increase opportunity for land speculation. That speculators invariably influence or control the legislation authorizing the boards, or the personnel of these boards, is a notorious fact. Even if this were not so, the very operation of these systems tends to create new speculative site values, and the anticipation of these has a tendency to raise the price of all adjacent land. Civic improvements are discounted by real estate operators long in advance of their realization.

The stimulation of this speculative tendency destroys the purpose of all city planning—for it discourages the very building operations the planners intended to encourage.

\* From "The Journal of Land and Public Utility Economics," August, 1938, XX "The American City," January, 1937.

# Georgism and Escapism

## A SERMON

By Janet Rankin Aiken

For a long time now I have been thinking that the current definitions of "escape" are inaccurate—or rather, that there are two different forms of escape, only one of which is contemplated in the contemporary discussion of the phenomenon.

Take for example the English novel. In the late 1700's there flourished a thing called the Gothic romance, very popular among pre-Victorian females until Jane Austen pricked its pretensions with the needle of her quiet sanity and wit. The Gothic novel was an impossible far-rago of horrors, featuring haunted houses, exhumed graves, shrieks, groans, and shudders. Melodrama, we would call it today. I call it escapist.

Take the daily tabloid—or leave it if you prefer. Is it not much of a piece with melodrama and the Gothic novel? Do we not find in its pages impossible sins, incredible crimes, distorted motives, in a word, events which never happen in the realms of sanity? But they do happen, you say. Yes, once in a blue moon; if they happened oftener they would cease being news. Varied by a few Cinderella stories of impossible good fortune, these tabloids constitute the escapist reading of the average person.

For escape is by no means exclusively to be defined as a trip into rose-tinted regions of bliss. It is just as often, oftener if you go by the tabloids, escape into pain. The humdrum of life may be broken by excursions into tragedy as well as into romance; and many people, having the illusion that pain is somehow truer and more real than joy, incline to follow that path. It is by no accident that tragedy preceded comedy on the stage, or that the ballads of the common people of all ages are predominantly mournful. They form an escape from dull living.

Now it is in part at least this dream quality of people's thinking

which renders them susceptible to enslavement, domination, and oppression. Escapist reading and thinking have made them familiar with spectacular good and spectacular evil, and so they are not awake to the very quiet, sheltered, twilight paths along which actual oppression is likely to tread. Because slavery is respectable, traditional, and unobtrusive, they incline to take it lightly, applying such opprobrious epithets as faddist and visionary to those who are able to see clearly whence oppression comes.

The Georgist is not an escapist. To him life, actual, everyday life, is

good and tremendously interesting. He perceives that it is here that the battle must be fought, and not in any impossible realm of torment or of bliss. He understands that human faces are careworn, not through any extraordinary or criminal operations, but through injustice so innocent-appearing that it is mistaken for justice, inequity so hallowed by custom as to be almost unrecognizable for what it is. The Georgist seeks to transform our cramped, penny-pinching world into one where escape will lose much of its narcotic appeal.

## THE POLITE JAPS CALL THEIR SHOTS

In 1923, the Imperial Government of Japan very definitely served notice of its imperialistic intentions. For, in that year, a significant issue of \$19,000,000 6% gold bonds was sold at 92 in the American market by the Oriental Development Company, Ltd. These bonds, and a subsequent issue of about the same size, were and still are unconditionally guaranteed as to principal and interest by the Japanese Government.

The real significance of these loans lies in the purpose for which the funds were to be used. Very definitely it was stated that these moneys were to pay for the purchase and development of agricultural, industrial and banking resources in Korea, Manchuko, Central China, Eastern Siberia and the South Sea Isles. Recent events indicate that the purposes for which these loans were made in 1923, and subsequently, have been carried out as far as Korea, Manchuko and Central China are concerned; Eastern Siberia and the South Sea Isles are still to come.

Many Americans thoroughly enjoy condemning Japanese Imperialism. One wonders whether among these moralizing Americans are holders of these bonds. Hatred of Japanese methods should not blind

us to the fact that we were warned in 1923 of these Japanese intentions and that some of our prominent citizens tacitly condoned these intentions by providing the funds.

But of particular interest to Americans—among them the misguided unionists who fear the "Yellow Menace" and the sentimental ladies who refuse to wear silk stockings—should be the source of the funds which went to buy bonds issued specifically for land-grabbing purposes. Surely it was not the unemployed, nor the workers employed at the usual subsistence level, nor the capitalists who provided the money; this was furnished to a very substantial degree, if not in its entirety, by the "surplus" funds of the landed interests who are forced to seek capital investments throughout the world with their "unearned increment." This fund of economic rent, produced by the American community, was used by the landed interests to support the aims and methods of Japanese militarists. If we had wit enough to collect our rent for our common needs this aid and comfort since 1923 (to the tune of some 38 million good American dollars) would not have gone to the "yellow menace."

R. JOSEPH MANFRINI

# Justice - Not Self-Interest

By HENRY GEORGE



To show men that the concentration of taxes on land values will reduce the taxes they have to pay and directly benefit them, is a good thing to do, especially among the farmers, who have been told that our object is to lay on them the whole burden of taxation. But to bring men to our side who will stay there through thick and thin, to arouse the enthusiasm that is alone capable of carrying a great reform against powerful vested interests, we must appeal to something stronger than any hope of individual gain.

It is a mistake to suppose that men are altogether selfish, and view everything from the standpoint of how it will affect them. On the contrary, men are naturally sympathetic; they naturally love justice; they are naturally moved by questions of right and wrong, even when these do not affect them. And in large matters, and when large bodies of men are concerned, the power that can be aroused by the appeal to higher and nobler instincts, is always more potent and more enduring than that which can be aroused by appealing to the lower qualities. Therefore it is that I believe that while the fiscal side of the great reform we would bring about is important, the moral side is more important still.

It may be well at times to put the fiscal side to the front, but it would be the greatest of mistakes to permanently ignore the moral side. On that side we reach men whom we could not reach from the fiscal side, and from that side it is that we get the energy, the devotion, the activity that is carrying our movement forward.

As Mazzini pointed out, when men are appealed to by considerations of self-interest, they

can be carried away whenever their self-interest is appealed to on the other side; and thus it is that reform movements based on appeals to class interest have constantly been shorn of their leaders. Therefore, as he contended, every great and successful movement for social reform must be in essence a religious movement; must appeal to men; not assert or promote individuals or class rights or interest, but to secure to all that freedom their Creator intended them to have.

\* \* \*

Every once in a while some one, thinking only of the opposition, writes me that he deems it a mistake that in "Progress and Poverty" I should have said anything at all about the right of individual ownership of land; and that it would have proved far more effective if I had contented myself with pointing out the economic benefits of concentrating taxation on land values. I know that this is not so. I know that the feeling that induced me to write that book is the feeling to which it has appealed. The success it has had and the forces it has set in motion, are to me proofs of the truth of what I wrote in it when I said:

"If you would move men to action, to what shall you appeal? Not to their pockets, but to their patriotism; not to selfishness, but to sympathy. Self interest is, as it were, a mechanical force—potent, it is true; capable of large and wide results. But there is in human nature what may be likened to a chemical force; which melts and fuses and overwhelms; to which nothing seems impossible. 'All that a man hath will he give for his life'—that is self interest. But in loyalty to higher impulses men will given even life."

In the long list of men whom I know as having since then given money, time, influence, toil, to the spreading of the doctrines that book sets forth, I know of no single case in which the moving motive was any individual benefit, or even the idea of great and beneficial reform. In every

case of which I know, the moving motive was the idea of overthrowing a monstrous wrong, the idea of making life better, brighter and fuller for those worse off than themselves, and for those yet to be born. I have known many who have recognized the fiscal side of the reform alone; but I have never known of any efficient aid from them. The men who have worked, the men who will work, the men who can be counted on everywhere, and every time, till death closes their eyes, are those to whom this reform appeals from the moral, the religious, side; those who see in it not a mere improvement in taxation, but a conforming of our most important social adjustment to the law of justice, to the will of God; a restoration to the disinherited of the bounteous provision which the Intelligence that laid the foundations of the world and brought them upon it has provided for them.

\* \* \*

And so, while we point out the fiscal advantages of the single tax, while we show men how it will reduce their burdens and increase their incomes, let us never lay aside the appeal to the higher principles—never seek to gain recruits by presenting to others in the light of a trading expedition that shall bring back much gain to those who participate in it, what to us is really a crusade. The unenlightened selfishness which brings want amid all the elements of plenty, which forces us to stint where we might enjoy, which converts into barren waste what might be gardens, and makes life a drudgery where it might be a development, cannot be cast out enlightened selfishness.

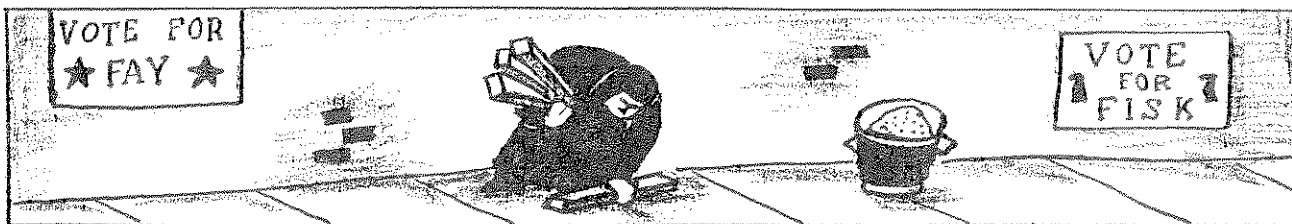
Selfishness can only be overcome by what is higher than selfishness. This is the core of Christ's teaching—the fundamental truth that it is only by seeking the good of others that men can fully secure what is truly good for themselves. And it is to the quick and sure moral sense, rather than to the slower and duller in-

tellectual perceptions, that we can most successfully appeal. We seek to substitute a rational for an irrational system of taxation; we seek to bring into full play all the factors in the production of wealth; by abolishing the system that imposes fines and restrictions and prohibitions upon them. But what we primarily seek, is to do justice and give freedom. The great end to which the single tax is but a means, is to secure to all men the natural rights of man—to give to each during his life the equal rights to the use of those natural opportunities that the Creator has provided for the sustenance and enjoyment of life, and to secure to each the equal benefit of what has been won for the common advantages by the progress of the race and the development of civilization. There are many slow to understand our economic reasoning who will be quick to appreciate our moral purpose.

\* \* \*

And it is because they do not understand our moral purpose, because they only look on the fiscal side of what we propose, that there are so many who do appreciate the economic advantages of the single tax without seeing it in anything to stir this enthusiasm. "It will increase wealth," they say, "but how will it abolish poverty?" "It is a reform" they say, "but when so many reforms are needed, how can it be a cure-all?" And so to them our concentration upon it seems the concentration of cranks who have lost the sense of proportion; our ideas of what it would accomplish, like the idea that all physical diseases can be cured by one medicine. Possibly because we are obliged to devote to the economic side of our propositions so much attention, they take this for all, and do not see that the **only cure-all in which we trust is justice**; that what we build our expectations upon is, not a mere improvement in human laws, but such simplification of human laws as in the most important of all human relations will give free play to the natural law.

From "The Standard"—July 28, 1888.



# How England Lost Its Liberty

By Paul M. Clemens

The accompanying diagram illustrates how the English landlords rid themselves of their duty to provide a 'supply for the king's larder,' or, as we would say, to pay rent to the king. That duty was the condition upon which the landlords were granted their sinecures and made the guardians of the land of England by William the Conqueror.

From the year of the conquest (1066) to the signing of The Great Charter of King John (1215), when the reins of government were seized by the landlords, rent paid for public services; there were no taxes. But the next year the landlords began the process of shifting the burden to labor. That year it was that "England's woes began," as Oliver Goldsmith so aptly put it\*. Through the following six centuries the landlords progressively repudiated their obligation. The shifting of the burden from land to labor, encouraging land speculation, was accompanied by drastic labor and peasant legislation and every conceivable act of

tyranny. (Hence the name "torys," or tyrants, by which they and their partizans are known to this day.) Thus was the working population reduced to a condition of serfdom, resulting in labor and peasant revolts and in civil wars.

In the course of a speech delivered in the House of Commons December 17, 1845, Richard Cobden, the great English free trade advocate, offered the following explanation of this diagram:

"For a period of 150 years after the Conquest, the whole of the revenue of the country was derived from the land. During the next 150 years it yielded nineteen-twentieths of the revenue—for the next century down to the reign of Richard III. it was nine-tenths. During the next 70 years to the time of Mary it fell to about three-fourths. From this time to the end of the Commonwealth, land appeared to have yielded one-half the revenue. Down to the reign of Anne it was one-fourth. In the reign of George III it was one-sixth. For the first thirty years of his reign the land yielded one-seventh of the revenue. From 1798 to 1816 (during the period of

the Land Tax), land contributed one-ninth, from which time to the present (1845) one twenty-fifth only of the revenue had been derived directly from land. Thus the land, which anciently paid the whole of taxation, paid now only a fraction, or one twenty-fifth, notwithstanding the immense increase that had taken place in the value of the rentals. The people had fared better under the despotic monarchs than when the powers of the State had fallen into the hands of a land oligarchy, who had first exempted themselves from taxation, and next claimed compensation for themselves by a Corn Law for their heavy and peculiar burdens."

Does this diagram contain a lesson for the United States?

Decidedly so!

Most of our political, legal and economic institutions have come from Europe, especially England. They were brought to these shores by the Pilgrims in the Mayflower, and they continued to arrive with every boat which followed thereafter. The colonial governments ruled according to English precedents.

In their new environment the colonists had access to unlimited natural resources. Rent and taxes, being low, could not immediately become instruments of oppression. As material progress advanced and land became more valuable, the very system of taxation from which they had run away was introduced in the colonies. The legalistic chicanery which had enslaved them was transplanted to these shores. It has continued to enslave us to this day.

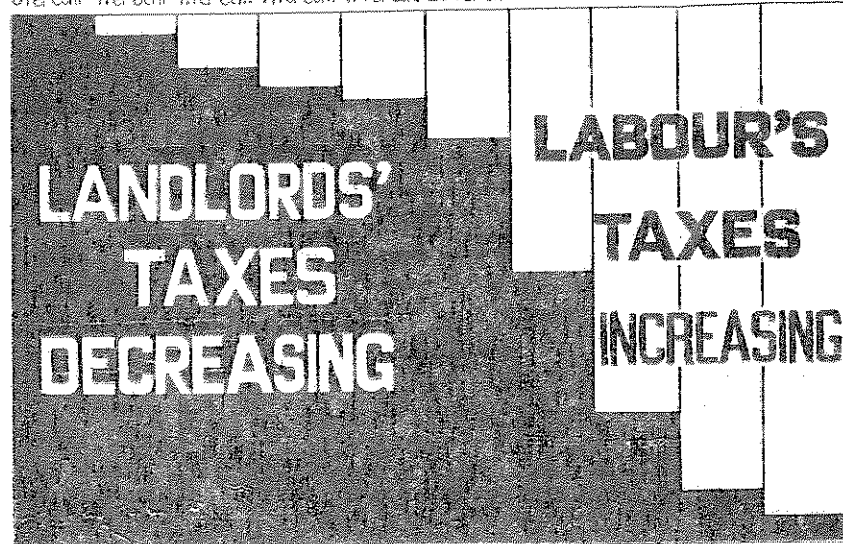
Every fiscal law enacted by our town and city councils, our legislatures and congress, is but an extension of the legislation established in 1216 by the English landlord barons.

\* A time there was 'ere England's woes began.

When every rood of ground neathed its mill.

From "The Deserted Village"

1216 1366 1483 1553 1653 1714 1760 1793 1815 1845  
0 Per Cent 4 Per Cent 11 Per Cent 14 Per Cent 17 Per Cent 25 Per Cent 50 Per Cent 70 Per Cent 90 Per Cent 95 Per Cent



Copied from an old diagram — Paul M. Clemens Delineator



# New Scheme To Help Landowners

By Harry Gunnison Brown

A recent number of LIFE, in connection with a picture story of low-cost housing in Fort Wayne, points out that "a major obstacle to building houses to rent at prices that poorest families can pay is the high cost of urban land." If you are a young, enthusiastic and reasonably naive graduate of the Henry George School, you might expect at least a single sentence of accompanying comment in the article to the effect that land value taxation would force idle land onto the market and make land cheaper, and that to substitute such taxation for present sales taxes would greatly relieve of tax burden the incomes of the poor. But if you are a bit older and more familiar with the apparent determination of most editors not to mention land value taxation at all, if mention can be avoided, and never to mention it favorably, you will experience no surprise.

The LIFE article goes on to say that "Like most other cities, Fort Wayne had scores of lots, vacant or occupied by dilapidated buildings, on the fringes of its industrial and business section—eating up taxes while their owners held them for a building boom. Last year the Fort Wayne Housing Authority approached these owners with a brand-new scheme. It offered to lift the tax burden by 'buying' the lots at \$1 each, with the provision that the owner could buy them back any time he wished. Then the Authority set about devising a cheap pre-fabricated house, easy to set up, easy to move if owners reclaimed lots."

Whether or not this solution is of any permanent benefit to the poor, who are—by the terms of the agreement—likely to be called on to move at any time the landowners desire, it certainly has advantages for those optimistic landowners who have been paying taxes on vacant land while hopefully waiting for a building boom and consequent high land prices. For under the new arrangement they are relieved of the necessity of paying any taxes at all

during their period of waiting and nevertheless they are secured in their special privilege of being able to appropriate to their own pockets any future community-produced location values. Hitherto, inadequate as might be the tax they were paying, there has been at least a pretense of taxing owners on land held unused. But if Fort Wayne's example is generally followed, all penalty on holding valuable or prospectively valuable land out of any really intensive use will be waived, if owners will permit the temporary erection of flimsy one-story houses which must be removed—despite the loss of concrete floors, etc.—when ever these owners say the word.

And presumably this isn't all. For after our cities have gone this far, further steps favorable to the landowning class may reasonably be expected. Schools may be constructed and parks developed near the former semi-blighted areas. And new streets and sidewalks may be put through at public expense. Even if these things are not done, the general appearance of the areas temporarily built on will be so improved by the neat looking new structures and, perhaps, even gardens planted and grass sowed on some of the plots, as to make some of the owners demand back their land and, therewith, the privilege of selling it or charging rent for its use.

To take for the people, in taxation, location values produced by the people, would benefit the general run of folks—particularly those dependent on their labor for a living—in two ways. It would make possible relieving them of taxation on the necessities of life; and by making land speculation unprofitable it would increase the opportunities for productive effort or, in a common phrase, would increase the demand

for labor. It would increase, too, the land available for homes. The real way to reduce rents for those who cannot own homes, and to make home ownership easier for those to whom the ideal of home ownership is not altogether beyond possibility of attainment, is to abolish or—at least—greatly reduce the taxes that rest on labor, to increase opportunities for profitable employment through a policy that puts productive land and sites into use, and to cheapen land for homes by ceasing to offer community-produced location values as a bait to land speculation.

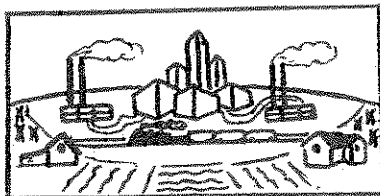
But the taxation of land values continues to be the subject of the great silence. To talk about it in the disapproving presence of class conscious landowners is sometimes unpleasant. To seem to take it seriously in the presence of those intelligentsia who, priding themselves on their "modern" point of view and on their "liberalism," call it "out of date," may at times be embarrassing. And so it gets little attention, is seldom even thought of, and is ignored by editors, publicists and scholars; while every kind of inconsequential reform—and even silly and harmful measures—receive serious and respectful comment. The rule seems to be: "No consideration for any proposal that does not leave to private owners most of the community-produced rental value of land, together with the privilege of speculating on its future increase."

To Tolstoi's statement that the classes are willing to do anything whatever for the masses except to get off their backs, we might well add the statement that magazines, newspapers and publicists generally are willing to discuss and consider with some seriousness almost any proposition except the proposition to increase the taxation of community-produced land values.

## A Bright Student

Lesson X Ques. 1

Q. What one characteristic differentiates man from all other animals? Ans. Animals have tails.





# Trust Fund For The Dissemination Of Georgist Principles Are Legal

By Frederic Cyrus Leubuscher

Most Georgians will raise astonished eyes when they read this title. They readily grant that the majority of the people do not understand "what it is all about" and that until they do governments will not carry those principles into effect. But it seems preposterous to even question the right of a testator to establish a fund or add to an existing fund in order to teach people "what it is all about." Strange to say, in the courts of two states and in two federal courts it has been strenuously urged that such gifts are void.

The main contention was that they were not "public bequests" because they were illegal, "immoral" and opposed to "the existing social order" and should therefore not be sustained by Equity Courts which have supervision over charitable, educational and eleemosynary organizations. Two of these are courts in New York and New Jersey and the others are the U. S. Board of Tax Appeals and U. S. Circuit Court of Appeals. All except the U. S. Board of Tax Appeals were unanimous in holding that such gifts were "public bequests." The U. S. Circuit Court of Appeals reversed the Board of Tax Appeals.

In addition, the U. S. Treasury Department and the New York State Tax Department held that such bequests are tax exempt and that the organizations formed to carry them into effect are exempt from income taxation; also that gifts to them are deductible by income-tax-payers.

As the federal government and two of the leading states have thus passed on this question it may safely be assumed that it is settled in this country. In no other state has the legality of a bequest to teach Georgism even been raised.

The earliest case, about fifty years ago, was entitled *George V. Brad-dock*, 45 N. J. Eq. 757, unanimously reversed by the Court of Errors & Appeals, 6 L. R. A. 511.

This case arose out of a comparatively small bequest to Henry George in the will of one George Hutchins, a Camden County, N. J. farmer, for the setting up of a trust to engage in the dissemination of the writings of George. In a Chancery action brought by the Executor, Vice Chancellor Bird sustained a plea to invalidate the bequest on the general ground that George's books, in attacking private property in land, were opposed to public policy. It was in the appeal to the Court of Errors and Appeals from the ruling of the Vice Chancellor that Chief Justice Beasley delivered his noted opinion sustaining the validity of the trust.

The Chief Justice, speaking for a unanimous court, quotes the purpose of the bequest:

"the gratuitous, wise, efficient and economically conducted distribution all over the land of said George's publications on the all-important land question and cognate subjects" \* \* \*

and then proceeds (p. 759):

"It is now urged that the doctrines taught in the works thus designated are of such a character that the court will not permit their dissemination. The inquiry thus started should be preceded by a consideration of the rule or text applicable to such affairs. \* \* \*"

Chief Justice Beasley then argues that the scientific or literary value of George's books has nothing to do with the rule. He admits that he has concluded that the books are very valuable contributions to the science of economics but that the rule is: "the writings to be circulated must not be hostile to religion, to law or to morals."

It is pointed out that the Vice-Chancellor does not state that George's writings are either sacrilegious or immoral but that "they are antagonistic to law."

"The view belongs to mankind, and is a heritage that is inalienable, and that,

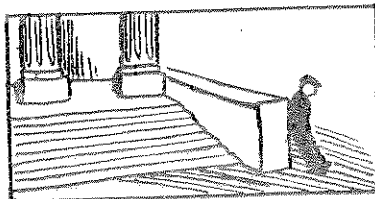
consequently, one generation, or a series of generations, of men cannot, either by act or omission, debar a succeeding generation from claiming its own. The doctrine, therefore, inculcated is, that no private, absolute ownership in land can rightfully exist, the consequence being that the public, as the real proprietor, has the right to regain possession of all property of this nature by the use of any legal method.

The Vice-Chancellor says:

"Clearly, the author, in these passages, not only condemns existing laws, but denounces the fact that the secure title to land in private individuals is robbery—is a crime. It is this aspect of the case which leads me to the conclusion that the court ought to refuse its aid in enforcing the provisions of this will. Whatever might be the rights of the individual author in the discussion of such question in the abstract, it certainly would not become the court to aid in the distribution of literature which denounces as robbery—as a crime—an immense proportion of the judicial determinations of the higher courts. This would not be legally charitable. Society has constituted courts for the purpose of assisting in the administration of the law; and in the preservation of the rights of citizens, and of the public welfare; but I can conceive of nothing more antagonistic to such purpose than for the courts to encourage, by their decrees, the dissemination of doctrines which may educate the people in the belief that the great body of the laws which such courts administer, concerning titles to land, have no other principle for their basis than robbery."

The learned Chief Justice, in commenting on the opinion of the Vice Chancellor, says he does not believe that the decision of the Court below was based on the use of the word "robbery" or on any other mere turn of phrase. "It would manifestly be absurd to declare that the Courts will not assist in providing for a discussion of the existing title to land."

"The decree in this instance frustrated the will of this testator: declared his trust void, and diverted the property vested in it, in other directions. It would seem, therefore, that the rule in question should have been, and, if it is to be adopted, must be, thus formulated: that a court of equity will not permit the fulfillment of a testamentary use that is designed to circulate works that call in question any of the fundamental rules and establishments of the law \* \* \*"



The court goes on to state that all works of leading political economists, either of the present or past age, make war, more or less aggressive, upon some parts of every legal system as it now subsists and that it is certain neither the 'Political Economy of John Stuart Mill' nor the the 'Social Statics' of Herbert Spencer, could be so circulated, for each of these very distinguished writers denies the lawfulness of private ownership in land.

The Court of Errors and Appeals pointed out that discussion and studies should be advanced and that it would seem to be out of the question for a court to ever declare itself opposed to such discussions "for it is simply a proposition to alter the law according to the law."

Due to the space limitations of a magazine article it is impossible to present herewith the greater part of this masterly and cogent opinion of Chief Justice Beasley. Some years later the Illinois Court of Appeals had occasion to pass on the same principle of law. The same points were raised against a bequest for woman suffrage. The judgment overruling the objections was based largely on the opinion of Chief Justice Beasley in the New Jersey case. *Garrison v. Little*, 76 Ill. Appeals, 402.

The second case in which the Georgian teachings were discussed arose under the will of Robert Schalkenbach who died November 13, 1924. The executor claimed that the fund (which was afterwards incorporated under the name of Robert Schalkenbach Foundation) was exempt from federal and state estate taxes because it was for educational purposes. The New York State Tax Commission agreed with him but the Commissioner of Internal Revenue did not. The Commissioner disallowed exemption on several grounds, one of them being that the legacy was to be used for purposes "against the present public order." The executor appealed to the Board of Tax Appeals which sustained the Commissioner. *Leubuscher v. Commissioner of Internal Revenue*, 21 B. T. A. 1622.

The executor thereupon appealed to the U. S. Circuit Court of Appeals. That Court, in a unanimous opinion, reversed the Board of Tax

Appeals and the Commissioner and declared that the Schalkenbach bequest "for teaching, expounding and propagating the ideas of Henry George as set forth in his said books" was exempt from the federal estate tax. The opinion recites that the Board of Tax Appeals "admitted the educational purpose for which the testator made his bequest." The opinion concludes: " \* \* \* it is clear that this bequest was exclusively for educational purposes if we look to the provisions of the will as we are obligated to \* \* \*."

*Leubuscher v. Commissioner of Internal Revenue* 54 Fed. (2nd) 998.

Not content with this declaration of a high federal court a half dozen years later some of Mr. Schalkenbach's relatives questioned the validity of this bequest in the New York Surrogate's Court. One of the grounds was that the bequest to teach the Georgian principles was not a "public trust" and therefore void. Surrogate Foley, who is considered one of the ablest probate judges in the United States, decided on the authority of the U. S. Circuit

Court opinion in *Leubuscher v. Commissioner*, discussed above, that "the gifts to the Foundation were valid charitable gifts." (Matter of Schalkenbach, 155 Misc. 332).

In a letter to *The Freeman* Mr. C. LeBaron Goelzer of Endwell, N. Y., calls attention to an interesting episode in connection with the Braddock case fifty years ago. After Mr. George's principles had been vindicated by the Court of Errors and Appeals and in accordance therewith he had been paid \$20,000, he turned the money over to Mr. Hutchins widow without deducting a penny for the considerable legal expense to which he had been subjected. In transmitting the money Mr. George wrote her: "I fought this matter in the courts because I believe in the principles I advocate and I could not stand quietly by while a judicial officer designated my doctrines as antagonistic to law. I never had the slightest intention of depriving you of the money which your late husband so generously willed to me for the purpose of spreading the truths which we both knew to be truths."

## WATCH FOR— "A Third of a Nation"

New York and several other cities enjoyed last year an interesting Federal Theatre play called "A third of a nation." Dramatic critics gave it loud huzzas, and the drama-going public ate it up. It was propaganda, with a New Deal-socialistic twist, dealing with the problem of slums. And the author had the solution all tied up in a pretty package: Federal housing. Tear down the houses at government expense, raise modern apartments at government expense, and operate them at government expense.

Now comes the movie version of "A third of a nation." As in the play, the motif is the foul tenement, but, movie-like, our attention is focused upon it via a love story. Sylvia Sydney, who lives in this crowded tenement house, must sleep with her young brother. There is a fire. The wealthy owner of the house chances by in his Dusenbergs, sees that a little lad is injured, takes him and Sister Sylvia to the hospital. The following day he learns at the investigation that he is the owner of the tenement. The denouement is unimportant; but the scenarist varies the propaganda of the play by leaving out federal housing, and puts the matter up to philanthropy!

See the picture. It's interesting, even though the propaganda is irritating. Write the producer, Dudley Murphy, 630

Fifth Avenue, New York, and tell him a thing or two about economic rent and speculation, and about the only plan which will automatically and permanently solve the slum problem.

Dudley Murphy is a broad smiling Irishman who will continue to make pictures in New York. I believe he will welcome your letters, and possibly he will make another picture some day that gets down to fundamentals.

The picture offers you another opportunity to write your newspaper about the economy of freedom, from a new and popular angle: The socially realistic movie. If you address your letter to the movie editor, it will stand a better chance of being published.

WILLIAM W. NEWCOME.

## Can you Carpenter?

Two acres and a barn—in Connecticut, 59 miles from New York—has been donated to the School, for use as a summer camp.

The country is beautiful. There are swimming lakes in the vicinity. Long Island Sound is within easy reach. Camp life can be combined with intellectual companionship.

But—the place must be made inhabitable. This summer a number of graduates will spend their vacations and weekends with hammers and saws (when not arguing social philosophy) to make the barn livable.

Do you want to "rough it" this summer. Write to the Camp Committee, Henry George School, 30 East 29th St., New York.

# Milk River Has a Problem

By Sanford Wise

Even the most ardent supporters of land value taxation have found the practicability of Georgist principles difficult to demonstrate. In theory the Single Tax is unassailable; but will it work? Thus many enthusiastic but cautious Georgists hang their belief on a question mark when entering the hall of experience.

But in the village of Milk River, Alberta, Canada, the hall of experience contains no question mark hats, as they have been successfully applying land value taxation for many years. Its workability, they have found, is unquestionable; its possibilities, unpredictable.

At the annual meeting of the Milk River tax-payers the financial report was read and discussed on February 6, and the startling disclosure was made that this Single Tax village is better off financially than last year by the sum of \$600. Actually the net surplus, cash on hand and in the bank, amounts to \$3,671.36, without any outstanding debts. This surplus remains after \$1,756.38 was spent for relief, grants, aid, health and sanitation, including doctors' fees and relief loans. The total amount used by the public works department amounted to \$1,041.03, which went for streets, sidewalks, street lighting, machinery and materials.

The items "relief," "grants," and "aid" might be considered an indictment by their very existence, but it must be remembered that this application of the Single Tax is a purely local matter and Milk River tax-payers are still subjected to Canadian tariffs and provincial taxes. But insofar as the locale is concerned, the tax on ground rent, the exemption of improvements from taxes and the absence of local production taxes have returned their value many times in the form of the social improvements and services to the people—not to mention the surplus in the town treasury.

Unlike similar meetings of governing bodies in other municipalities, both large and small, the Milk River

meeting was primarily concerned with providing increased social benefits from the SURPLUS\*, rather than how to maintain those prevailing, and reduce expenditures at the same time. The discussion of this point disclosed that most of the taxpayers were of the opinion that the rates of the Calgary Power Company were too high. A suggestion was made that the village buy the power from the company and resell it at a lower rate.

On this subject, Councilman Fred Pease, former mayor of Milk River for 12 years, made the following statement, as reported in the Lethbridge "Herald":

"... I hereby propose the payment to the Calgary Power Company for electric energy furnished to the village and its patrons, to be assumed by the village, without charge or accounting made to consumers for electric current.

"This may seem preposterous or radical, but it's to an advantage, viz., the village has some \$3600 in its treasury. Payments made to the power company in advance will be a benefit to them, as it represents interest saved, so the village will derive a benefit.

"It would seem they would react favorably as they are interested in increasing their output. No charge to consumers would certainly increase consumption. Now, on the consumer's side of the proposal, it would seem that the big consumers will derive the greatest benefit, as their entire expense will be eliminated, which is also true of the small consumer.

"At present the small consumer, by the service charge and high rates for small amounts used, is paying a far higher rate per kilowatt than the large consumer; the saving to the small consumer will be less in amount but far greater as a proportion or a percentage than that of the large consumer.

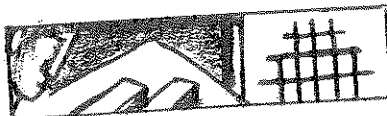
"At present the power company is anxious to sell current for heating water at less than one cent per kilowatt and make flat rates to elevators, to compete with gas engines, without any knowledge of the kilowattage used. Their rates are determined by what the traffic will bear, and they are quite successful in collecting it. We must face the facts—they have what we want and we are willing to pay for it. The small user is penalized and is, at present, helping the large consumer in paying his bill. It's on behalf of this portion of our population that I make this proposal. I propose to use our present and constantly increasing surplus revenue to supply free electricity to our ratepayers, and to meet the expense by increasing the taxation on land values. It will be a benefit to all classes, especially to those who are not able to use electricity and enjoy it. The village will be a better and healthier place to live in.

"At present we are paying the power company some \$7000 yearly. This is a constant drain on our resources that could be eliminated and the elimination of which would add this amount to the purchasing power of the village. At the same time it will provide an avenue for the increasing surplus the village treasury is now seeking an outlet for.

"What a wonderful thing it would be for our people to get free power, water, phones, hospitalization, etc., which is all possible under our present system. Taking a first step toward a natural and healthy organization of society is to secure to all of our people their natural equal and inalienable right to the material universe. Unless we do this nothing else will avail."

Thus the moot question seems to have been answered by Mr. Pease in his efforts to discover a new avenue of escape for the mounting surplus of Milk River, the Canadian village operated on the Single Tax system.

\* The word SURPLUS is no longer used in municipal financial discussions in the United States.



# Sadducees: We Have Them Yet

By Louis Wallis

THE PHARISEES: The Sociological Background of Their Faith.

By Louis Finkelstein, Professor in the Jewish Theological Seminary of America. 2 vols., Philadelphia: The Jewish Publication Society of America, 1938.

The enormous influence of a monopolistic landed class upon Jewish life in the period of the New Testament, and the growth of religious parties around this controlling economic fact, will surprise those who have thought of Judaism and Christianity in terms of mere ideologies without reference to actual, objective conditions of life prevailing at that far distant epoch of history.

The great Jewish landholders were a Tammany-group, maintaining a firm grip on the priestly offices and revenues in the Temple at Jerusalem. Without vital interest in religion or the Holy Writings of the Hebrew prophets, they mortgaged the nation. Their origin was traced back to "Zadok," the priest appointed by King Solomon; and hence the name of their party, the "Zadokees" or "Sadducees." They denied the resurrection of the dead, and were in favor of compromising Jewish religion with foreign cultural influences.

But on the other hand, in opposition to these economic and priestly exploiters of the nation, were the "Pharisees" representing the middle class composed of merchants and artisans. They were the liberal and progressive element in Jewish society; confessing belief in the resurrection, and emphasizing the Hebrew prophets of olden times who denounced land monopoly and condemned all entanglement of Israel with foreign cults and gods.

Struggling for generations against the Sadducees, the Pharisees were eventually victorious in impressing their standpoint upon the nation. It was the influence of the Pharisees, working against the priestly aristocracy of the Temple, which resulted in that most democratic feature of

Judaism—the Synagogs in the towns outside the capital. Here, in these community centers, the Jew found that he could worship without any Sadducean, priestly intermediation; and here, in these local gatherings, a more popular, democratic religion grew up which, instead of offering slain animals, offered prayer,—all of which constituted an important step in culture. And not only did the Pharisees establish the Synagog; but, through the work of their scribes, they collected, edited, and made numberless new copies of the ancient prophetic and historic writings; thus producing what was virtually a new thing, the Hebrew Bible, or Old Testament, as a widespread popular instrument of moral and spiritual education.

Judaism in its fully characteristic phase, then, resulted from the devotion of the Pharisees to prophetic monotheism at a very difficult period of the world's history; and in establishing the Synagog, the Pharisees laid the foundation of the Christian Church. That the Pharisaic party also developed influences which clouded the idealism of their movement is true. But here again, we find a glaring example of that non-sympathetic criticism by outsiders which condemns a whole party or an entire nation because of its shortcomings and partial failures.

The term "Pharisee," when used in Christian nations, has meant "hypocrite," "religious formalist," etc. The injustice of this usage was first clearly demonstrated by a Christian scholar within the English Established Church, Dr. Travers Herford, whose books, "Pharisaism" (1912) and "The Pharisees" (1924), have done much to enlighten the educated world. Dr. Herford, however, lacked the sociological equipment needed for making the subject stand out as a living reality.

But this deficiency is made up in masterly fashion by the work before us. Professor Finkelstein shows us Jerusalem, with its aristocratic and fashionable quarter located on the western hill, where stood the

mansions of the Sadducean ground landlords who enslaved both city and country. Then we are shown the lower parts of Jerusalem, swarming with multitudes of shop-keepers, artisans and day-laborers, crowded together in slums where the value of mere space had become so high that whole families lived in rooms twelve feet long and eight feet wide. The dramatic rise in land values during the thousand years from the time of David is pointed out by comparing the early passage in the book of Samuel where fifty shekels of silver are paid for a site which the author of Chronicles a millenium later thought was worth six hundred talents of gold.

Setting out from this practical point of view in the daily life of the people, Professor Finkelstein shows the development and interaction of Sadducees and Pharisees and their significance in the complicated growth of Judaism. His book should be in every divinity and public library, and in the hands of all scholars who would speak with authority on a much misunderstood theme.

## We Stand Corrected

Editor: It seems a shame that the first letter I write to my favorite magazine is to be one of correction. I never find anything wrong with the views of *The Freeman* and it grieved me to see even a slight mistake.

The sonnet "Ozymandias" was written by Shelley, not Keats. This mistake of yours is the more ironical because it was poor misunderstood Shelley who fought so hard for the freedom of men. To be sure he did not have the teaching of Henry George to guide him, but if ever there was a man who used everything he possessed for the cause of freedom it was Shelley. Let every one who is trying to spread the gospel of freedom read not only "Ozymandias" but his inspiring "Ode to the West Wind." What better inspiration could *The Freeman* itself have than the last stanza of that famous ode? —W. B. Foster, Pittsburgh.

## The BOOK TRAIL

SIDNEY J. ABELSON

**A**N exuberant author whose name escapes me at the moment, once wrote that "We owe everything on this side of barbarism to literature."

Carlyle, thinking in somewhat the same vein, but expressing himself in his sometimes engaging and too often bewildering, exclamatory manner, said, "May blessings be upon the head of Cadmus, the Phoenicians or whoever it was that invented books."

\* \* \*

Superficially it may seem that the day of books is over; that is, as far as their direct influence is concerned. Radio speechifying, pamphleteering and other forms of hard-hitting direct propagandization seem to have taken the field, and the notion has gotten about that people are too busy and too lazy to read books. Yet the fact of the matter is that new books are published by the thousands each year—and more important, that the world struggle of today can almost be summarized in the titles of just a few books. In a sense we are witnessing a sort of macabre three-ring circus in which the performers are "Das Kapital," "Main Kampf" and "Progress and Poverty."

I think that a few moments reflection will convince you that this description is more than a rhetorical trick; that, quite the contrary, it is a straightforward presentation of a profoundly vital struggle and by no means an oversimplification.

\* \* \*

At any rate, it is always a mistake to underestimate the influence and importance of books, though only a very small percentage of those published are worth reading.

I have before me a small volume with which you could spend a very profitable hour. I say this in spite of much criticism which I could offer, for Rev. J. Earl Gilbreath in his "Individual Worth in a Social Crisis"\* hopelessly confuses basic economic concepts and leans too heavily on Divine inspiration as a source of salvation for man's social problems.

With all due respect for each individual's right to seek spiritual nourishment and guidance in whatever way may bring him most satisfaction, the economic problems of society are ones of scientific discovery, and systematic employment of such findings. Good-will and the cooperative spirit in the individual is a *sine qua non* in any society which respects the dignity of men, but good will alone cannot give direction in solving economic problems any more than it could give guidance in the solution of problems in physics or chemistry.

Rev. Gilbreath is to be applauded, however, for his deeply sympathetic understanding of the individual and for his recognition that the integrity of the individual as such is of prime and permanent importance in society's salvation. He has the courage to admit, quite significantly, that "one of the baffling and discouraging things about Christianity is that the conversion which begins in this inner relationship of a person with God seldom gets beyond that place to affect social relationships,"—and the vanity to hope that when individual conversion is linked to social responsibility that combination will bring about a new social order.

\* Published by Fleming H. Revell Co.  
\$1.50.

\* \* \*

It is interesting to observe the serious concern of Theologians for individual freedom. Indeed, there is cause for such concern, and it is to be hoped that the leaders of various religious denominations will recognize in the struggle of our times that the freedom of any one group depends on the freedom of all groups.

Writing in a homiletic manner that lacks both force and warmth, but still reveals an understanding of the problem, Cecil V. Crabb, D.D. makes a plea for "Jesus' Philosophy of Individuality vs. the Totalitarian Viewpoint."

"What were the prime purposes of His ministry? . . . I think that the sooner the Christian world realizes that Jesus did not come to reveal any set policies, any hard and fast plans for social betterment, the better it will be for all concerned. . . . His concern was to reach and train personalities . . ." In these forthright words the author of "The Individual in Our Present-Day World: The Struggle Against Dictatorship Today"\* enunciates an important policy; he warns the over-exuberant that the Master was concerned with the spiritual problems of mankind—and not with economics or social problems. Yet man is a social animal and he cannot enjoy fully the opportunity for spiritual development except in a sympathetic social atmosphere. The creation of such an atmosphere is a task primarily for the economist, and to paraphrase Dr. Crabb, "The sooner the whole world realizes this fact, the better it will be for all concerned"—including the theologians. I think the Three Musketeers of Modern Mayhem—Hitler, Mussolini and Stalin—have demonstrated

amply how dangerous it is for religion to flirt with dictatorial social and economic panaceas.

Perhaps this is an appropriate place to point out that the Georgist doctrine is the only one among all the influential social movements which has no plans for controlling, regulating or compromising any religious denomination. Indeed, under a Georgist system religion would find renewed opportunity. With individual freedom as the keynote of society and relieved of the burden of a brutalizing and repressive super-state as well as the crushing load of virtual economic beggary, men would have the energy and inclination to seek those spiritual gratifications which are held in so little regard by the brutalitarian states.

\* Fleming H. Revell Co., New York.  
\$1.00.

\* \* \*

The wisdom of Henry George in insisting upon precise definitions is nowhere better demonstrated than in "Whither America: Common Sense and Better Times" by H. C. Sonne\*. On the one hand the author endorses the capitalistic system and on the other, offers a long list of proposals for plotting its course. Obviously Mr. Sonne has not troubled to define his subject, for the nub of capitalism is freedom of enterprise, and a compulsory 10% increase in employment, "curtailment of production in line with market capacity to absorb," and similar propositions certainly are not in keeping with such an objective. The closest the author comes to explaining the nature of capitalism is to call it "common-sense." His doctrine therefore is procrustean, one made to fit snap judgments and arbitrary opinions at will. One can hardly imagine a less scientific attitude towards economics.

Common sense is a very valuable adjunct in every-day life, and not without its usefulness in the pursuit of knowledge; yet it is hardly a scientific procedure. It is this very notion that any level-headed practical-minded man can step in and solve the technical problems of economics that has reduced the "dismal science" to its uncertain repute, and made it a happy hunting ground for every type of demagogue and charlatan, not to speak of such egregious mountebanks as the late but not very lamented Huey Long.

\* Business Bourse; New York, \$2.50.

### Commonweal Revived

LONDON, England—Notice has been received from the editor, J. W. Graham Peace, that the COMMONWEAL, publication of which was suspended in 1936, was revived on March 1st. This is a weekly paper on current events. Yearly subscription price, \$2.50 to American readers. Send subscriptions to The COMMONWEAL, 84 Church Street, Cambridge, S.E. 5, England.

## NEWS OF THE CRUSADE FOR ECONOMIC ENLIGHTENMENT

Edited by Margery Warriner

**World-wide Interest in the Henry George Centenary,  
Commodore Hotel, New York, August 30 to September 2**

NEW YORK—From A. W. Madsen, secretary of the International Union for Land Value Taxation and Free Trade, 34 Knightbridge Street, London, England, comes a lengthy report of world interest in the celebration of the hundredth anniversary of the birth of Henry George. From all points of the British Empire, from Bulgaria, Germany, Belgium, Holland, Denmark, Argentina and Palestine come letters expressing intention to attend the Centenary in New York.

**Celebrations Elsewhere**

In addition to this international conference, attraction to which will be enhanced by the World's Fair in progress at that time, there are being organized local celebrations by Georgists who will be unable to make the trip to New York. From Australia and South Africa, from British Columbia and many American cities comes word of gatherings being planned locally for September 2, to do honor to Henry George.

**Speakers**

The Centenary Committee, represent-

ing the Henry George Foundation of America, the International Union, and the Henry George School of Social Science, have invited a number of prominent speakers to address the sessions. Acceptances are being received, and in the July issue of *The Freeman* the full program will be published.

**Interesting Papers**

Writers of ability are preparing papers dealing with Georgist theory, history of the movement, development in various countries. These papers will be printed and available to the attending delegates, so that profitable discussion will follow their reading.

The editing and printing of these papers will be supervised by a group of Georgists in England. All who desire to submit papers are requested to forward them to the London address given above. Papers, which must be not over 3000 words in length, should be in London by June 1 to receive consideration. Those accepted for the conference will be reprinted in "Land and Liberty," "Land and Freedom," and in *The Freeman*.

**1938 Report Completed**

NEW YORK—Final details of enrollments and graduations from practically all classes for the year 1938 were received last month. During the year ending December 31, 1938, enrollments in the New York City area, for the fundamental course, totalled 3,432; in the extension classes reporting, 4,346; in the correspondence division, 2,357. Total, 11,135.

Indicative of the growth of the School are the following enrollment figures for the five years ending December 31, 1938:

Year	New York	Extensions	Totals
1934	29	30	59
1935	29	999	1,028
1936	1,827	3,213	5,040
1937	2,371	2,879	5,250
1938	3,432	4,346	7,778
Totals	8,277	11,467	19,744

Nine thousand and eight of these students completed the course, slightly over forty-five per cent, which is high for adult education even when tuition is charged.

Of the 5,852 who have enrolled in the correspondence course since its inception in February 1937, approximately 17% have completed the course, which compares favorably with general correspondence course experience, even courses devoted to vocational subjects. Nearly 50% complete the first five lessons.

No records are kept at headquarters of advance course enrollments except its own.

**Pittsburgh Plans Centenary**

PITTSBURGH, Pa.—The following announcement is included in a notice sent out by the Committee composed of Robert C. Bowers, Joseph Craig, Wm. B. Foster, F. W. Hecker, Fred S. Karn, P. J. McGrath, Wm. N. McNair, Samuel Res, M. S. Robinson, Frank Wagner, W. S. Vaughan, John C. Weaver, and Hugo W. Noren:—

"Henry George was born September 2, 1839, making this year the hundredth anniversary of his birth. George's birth and life is becoming one of the more important milestones in history. Kindly indicate if you will serve on a committee to arrange for celebrating the hundredth anniversary of Henry George."

**Writing Course Starts**

NEW YORK—Dr. Janet Aiken Rankin, instructor in English at Columbia University and Brooklyn College, well-known author, opened on March 23 a ten-week course on "Expository Writing" for graduate students of the HGSSS. Dr. Aiken is enrolled in the course in Fundamental Economics.

**Three Hundred More**

NEW YORK—A mid-season mailing resulted in an enrollment of three hundred students in the fundamental course, starting during the week of March 20. These classes were started because of available class room space and new teachers.

**Exhibition at Library**

NEW YORK—On the occasion of the Henry George Centenary in New York, August 30 to September 2, 1939, The New York Public Library is planning a small informal exhibition to be displayed in two or three cases in the Fifth Avenue Entrance Hall of the Central Building at Fifth Avenue and Forty-second Street from about August 20 to September 5, 1939.

Among the material on view will be autograph letters and diaries of Henry George, an interleaved copy of the first edition of "Progress and Poverty" containing manuscript notes by the author, and various manuscripts, all from the Henry George Collection presented to the Library by his daughter, Mrs. Anna George deMille, together with other material relating to Henry George from the Library's collections.

**Tideman Talking**

CHICAGO—Henry L. T. Tideman spoke at Temple Sholem, Sunday morning, March 19, on "The Philosophy of Henry George." The arrangements for this talk were made by Arthur Krause.

Mr. Tideman will speak Monday, April 10, 6:30 p.m., at the Adult Education Program Forum, Room 1121, County Bldg. His subject will be "America's Way Out of the Depression."

On Friday, April 14, at 8 o'clock, Mr. Tideman will address the Woodworkers and Finishers Union at 1575 West Ogden Ave.

**Remember April 22**

NEW YORK—On Saturday, April 22, the Henry George School will conduct its first annual entertainment and dance at Palm Garden, 396 West 52nd Street. This affair is part of a program undertaken by a committee of graduates, under the direction of Burt Levey, to raise \$5,000 for the Building Fund of this School.

Books of tickets for the "Buy a Brick Fund" have been distributed among the graduates. At a drawing to be held the night of the dance a Plymouth automobile will be given to the holder of the lucky brick number. There is still time to send for a book of tickets (20 tickets at 25c each).

Tickets for the dance are now on sale and may be had by writing to the School. Tickets are \$1 each.

**Sunday, April 2**

NEW YORK—Louis Wallis will address the public forum group at the School, 30 E. 29th St., on "Democracy at the Crossroads." Doors open at 3 P.M. Mr. Wallis, at one time instructor of economics and sociology at Ohio State University, is author of "An Examination of Society" (1901), "Sociological Study of the Bible" (1912), "A Study of Ancient Israel" (1931), "God and the Social Process" (1935), "Safeguard Productive Capital" (1935), "Burning Question" (1937), "State of War Permanent Unless—" (1938).



## Report of the New York Speakers Bureau Dorothy Sara, Anne Cullinan, Jean Brooks

March 6—Stanford Bissell, teacher, spoke on "Problems of Housing" at the New Epsilon Chapter, of Fraternity of Phi Gamma Delta, New York.

March 8—Lancaster M. Greene, spoke at the Unitarian Laymen's League, Staten Island, to a group of 75 men, on "The Home Owner and his Taxes." Mr. Ryan, a former trustee of the HGSSS followed with a talk in which he suggested that a class be organized there.

March 12—Thomas F. Wilson, at the Young People's Council at the English Evangelical Lutheran Church, in Brooklyn, spoke on "Preservation of Democracy."

March 12—At an inter-racial meeting of the Senior League of the Temple Beth-El in Cedarhurst, Long Island, and the Epworth League of the Woodmere M. E. Church, Dr. S. A. Schneidman, Secretary of the Queens extension classes, spoke to 75 young people on "The American Jew can save Democracy if . . ." As a result of this talk, a class will be started in the Fall at the Temple Beth-El.

March 16—Reginald Zalles, instructor, sat in at the head of the Economics Class, at City College of New York, 23rd Street Branch. The students had requested that a HGSSS teacher take over the class for the evening.

March 16—At the Washington Heights Y.M. & Y.W.H.A., William H. Quasha, spoke to a group of young people, on "Preservation of Democracy," with a question and answer forum after the talk.

## New Jersey Enterprise

MOUNTAIN LAKES, N.J. — Joseph Berg, Mrs. Bernice Kirkwood, Otto Muhlmeister and Mr. Gibb, graduates of December last from the class held in Lincoln Park, are organizing groups in this district to study fundamental economics under the leadership of Dr. E. E. Bowen. Mr. Gibb and Mrs. Kirkwood have been interesting prospective students in Towaco and Mountain Lakes, and the latter has lined up cars to provide transportation of students who otherwise could not attend. The class in Pequannock

March 19—Dr. S. A. Schneidman addressed the Men's Club, of the Grace M. E. Church, at St. Albans, L. I., on "Preservation of Democracy" with a forum following.

March 23—The young people's group of the Washington Heights Y.M. & Y.W.H.A. were addressed by Mrs. Erna Nash, a teacher-in-training at HGSSS, on "Economic Causes of Anti-semitism."

Mr. Louis Wallis spoke on "Lopsided Taxation" to the following Rotary Clubs:

March 7—Port Chester, N. Y. March 14—Bay Shore, L. I. March 15—Ossining, N. Y.

The following dates have been booked in advance:

April 5—The Women's Division of Tremont Republican Club, East Tremont Ave., Bronx, will hear Henry A. Lowenberg, on "Preservation of our Democracy."

April 7—Michael J. Bernstein will speak to a group of young people at the Central Jewish Institute, New York City, on "Our Jewish Youth and Democracy."

April 11—George W. Quigley will speak on "Solving Today's Problems" at the Men's Club, of Grace Church, Jamaica, L. I.

Mr. Louis Wallis will speak on "Lopsided Taxation," at Rotary Clubs:

April 3—Garden City, L. I. May 11—Hackensack, N. J. June 6—Newark, N. J. Also April 6 at Kiwanis Club of Williamsburg, Brooklyn, N. Y.

School, Pequannock, N. J., began on Friday, March 17, and the class in Mountain Lakes High School, Mountain Lakes, N. J., started Monday, March 20. During the last part of February George Rusby spoke on "What Is Wrong with Business" in Towaco and Mountain Lakes.

## Ending and Starting

CONCORD, N. H.—Lawrence W. Rathburn reports that the classes conducted by George Duncan will conclude the course with a graduating banquet on March 29. New classes will open on April 4.

## Pittsburgh

Six classes have just completed a term here and the following is the schedule for classes now in progress:—  
Keystone Building, 4th Ave.—Instructor Robert C. Bowers—Mondays 6-8 p.m.  
Keystone Building, 4th Ave.—Instructor Ernest Hecker—Mondays 8-10 p.m.  
Ingram Public School—Instructor Samuel Rex—Mondays 8-10 p.m.  
Keystone Bldg., 4th Ave.—Instructor P. J. McGrath—Thursdays, 12-2 p.m.  
Hillsdale School, Dormont—Instructor Fred Hecker—Thursdays 8-10 p.m.  
Bellevue YMCA—Instructor Fred S. Karn—Thursdays 8-10 p.m.  
Duquesne Council, Knights of Columbia—Instructor C. J. Pellegrini—Sundays 2-4 p.m.

## Boston

The spring term will open early April. Mrs. Francis G. Goodale, secretary, reports the following schedule of classes.  
Boston—Doll & Richards Gallery, 138 Newbury St.—Monday, April 10.  
Boston—Doll & Richards Gallery, 138 Newbury St.—Thursday, April 13.  
Cambridge—Phillips Brooks House, Harvard University—Monday, April 10.  
Newton—Bachrach Studios, 44 Hunt St.—Tuesday, April 11.  
Brookline—Brookline Public Library, 361 Washington St.—Thursday, April 13.  
Malden—Dowling Building, 6 Pleasant St.—Monday, April 10.  
Everett—City Hall Annex, 397 Ferry St.—Tuesday, April 11.  
Winchester—American Legion Hall—Tuesday, April 11.  
West Medford—Gleason School, Playstead Rd.—Tuesday, April 11.  
Medford—Public Library, 115 High St.—Thursday, April 13.

## George Hughes

TOPEKA, KAN. — George Hughes died February 27, 1939. There was in him a great soul, a brilliant intellect and a warm heart. He gave everything possible toward spreading an understanding of the truths that were given to the world by Henry George. As a result of his enterprise several classes of the Henry George School have been established in Topeka.

George Hughes' father was Sir Thomas Hughes, author of Tom Brown's School Days, etc. Mr. Hughes came to America from England when a young man and like so many others was attracted to the philosophy of Henry George by reading Louis F. Post's "The Public."

## Tells Lumbermen

NEWARK, N. J. — Alexander M. Goldfinger addressed the annual convention of the Lumbermen's Association of New Jersey, and although he told them why their lumber is as unemployed as their men, he was invited to talk to the group again later in the Spring.

## Edward B. Swinney

LOS ANGELES, CALIF. — The passing of Edward B. Swinney on February 20 takes from our ranks another of the valiant Georgists who have carried on the fight for economic justice throughout the years. Mr. Swinney gave freely of himself and his goods to the cause. He was a good friend of the School.

## "Cue" Advertises

NEW YORK — Cue — "The Weekly Magazine of New York Life" — with a circulation in the metropolis of over 200,000 devoted to the job of telling New Yorkers and visitors where to go and what to do in this city — carried a full page story, with a photograph of Henry George, of the School. Reprints are available on request.

## Graduation in June

NEW YORK — Graduation exercises for the students of the February 6 and March 20 terms in the headquarters building will be held on Tuesday, June 6, at the Engineering Auditorium.

## The Freeman Workshop

NEW YORK — Sidney J. Abelson will conduct the first session of "The Freeman Workshop" on Tuesday, March 21, at 7 P.M. The members of the group are graduates who have completed several courses at the School. Mr. Abelson will direct these students in digging out and organizing facts for presentation in acceptable journalistic form and also intensive coaching and practice in writing up such material.



## News From Canada

TORONTO—Mr. J. Baker, one of our most ardent group leaders, became the father of a first born son on Feb. 4. The parents have named him Henry George. A group in Progress and Poverty meets weekly at Mr. Baker's home.

TORONTO—Bathurst Street United Church, is holding a symposium each Sunday evening after the usual worship service, inviting a representative of each economic group to present its diagnosis of the situation on successive evenings. Secretary Herbert Owens was the speaker on Feb. 12. On the opening evening, Feb. 5, Mr. S. W. Hall made a forceful contribution in the open period. Rev. Gordon Domm, pastor, and Rev. C. P. Bradley, of Sydney, N. S. W., presided over the forum.

CANADA—On Feb. 15 the subject of the Workers' Educational Association's coast to coast series "Labour on the Air" was "Are Cooperatives and Credit Unions a Solution?" Secretary Herbert Owens, one of the four speakers, represented the competitive business side of the argument, and showed that the benefits of cooperative thrift finally sifted through to the landlords in enhanced rents.

MONTREAL—One of Miss Margaret Bateman's pupils is translating the Teachers' Manual and lesson assignments into French, based on the French translation of "Progress and Poverty." She was a very quiet student. Miss Bateman reports, but on hearing of our interest in organizing classes among French Canadians she volunteered to do the translation. There are more than three million French-speaking people in Canada properly jealous of the preservation of their language and customs.

MONTREAL—Beginning the week of Feb. 6, new classes were enrolled. Miss Bateman has a class of 32, and Mrs. Louise Boulder has a group of twelve. On Feb. 21, Miss Strehel Walton organized a group of Russians, with 18 registered. Miss Bateman is also undertaking a group, organized by one of her pupils, largely among employees of the Canadian Pacific Railway. Mr. John Anderson is leading a group in "Protection or Free Trade." One student, asked how she had heard of the groups, replied "Through the super-salesmanship of a former student."

HAMILTON—Mr. Frank Greensides is teaching a group here, and, with Donald Hamon, is a co-delegate to the Hamilton Branch of the Canadian Youth Council, whom they are trying to interest in the economics of Henry George.

TORONTO—When President J. H. L. Patterson of the Single Tax Association of Canada attempted to speak at an open forum of the Ontario Property Owners Association, of which he was an accredited delegate, the Chairman attempted to refuse him the floor and only yielded it grudgingly. Subsequently he apologized privately for misunderstanding Mr. Patterson's motives. This As-

sociation wants costs of education and social services removed from "real estate" and wants tenants disfranchised because they do not pay taxes.

TORONTO—On Feb. 1, President J. H. L. Patterson and Secretary Herbert Owens appeared before the Board of Control of the City Council to advocate an investigation of the declining assessment situation. When Mr. Owens mentioned that the London County Council of England is now promoting a Bill for the right to tax site values, Mayor Ralph Day commented: "In my opinion, they are wrong," and went on to say that he believed in the "English system of taxing property according to its income."

TORONTO—The Canadian Federation of Democratic Associations (C. F. D. A.) promoted through the efforts of A. I. MacKay, has been launched. Its purpose is to provide a common meeting ground for progressive societies and individuals pledged to the principles of political and economic democracy.

VICTORIA, B. C.—Fred. W. Davey, Secretary of the Henry George Club, with H. H. Hollins, addressed the Youth Council of the Y. M. C. A. Alexander Hamilton was also present and answered questions. Mr. Davey addresses numerous gatherings of young people.

OSHAWA, ONT.—A study group under the leadership of Meredith H. Moffatt, meets Friday evenings, at the Genosha Hotel. There are three college graduates in the group, writes the leader, and discussions are keen.

TORONTO—Extension Secretary H. T. Owens reports that School literature is being sent to officers in charge of young people's work of the Salvation Army in Canada by the head of the department.

### Monsignor and Rabbi

NEW YORK—Space does not permit the recording of the numerous interesting visitors from all parts of the world at the School building. Significant, however, were two who came on successive days last month. Monsignor Ligutti of Iowa dropped in to get some books and to tell us of the growing interest in Georgism, among both clerics and laity, which he has encountered. Rabbi Ira Eisenstein of New York came to get some data and counsel for a paper on Henry George which he is to deliver before a reunion of Jewish Theological Seminary graduates.

### Omaha Free Trade Class

OMAHA, Neb.—On Feb. 24, 18 were graduated from the class in International Trade under the instruction of V. E. David.

### New Public Speaking Class

NEW YORK—Mrs. M. Heybroek began a new class in public speaking on Monday, March 6, for graduates. On completion of this course the members of this class will join the Speakers Bureau to take part in some of the many speaking engagements being arranged for through the Bureau.

## Who's Who in Georgism



Charles R. Eckert was born in Pittsburg, Pa., January 20, 1868. A graduate of Geneva College, Mr. Eckert has practised law at Beaver, Pa., since 1894.

He first became interested in the philosophy of Henry George in the summer of 1896 when an ardent Georgist, Robert W. Stiffey, called his attention to "Progress and Poverty."

As a member of Congress (1935-1939) Mr. Eckert made practically all his speeches in reference to the philosophy and program of Henry George. Upwards of 200,000 copies of his addresses on "Henry George, Sound Economics and the New Deal" and "Land, Labor and the Wagner Act" were distributed.

In 1936 Mr. Eckert published John Z. White's "Public and Private Property," a valuable Georgist book from the legal point of view.

Mr. Eckert has taught several classes of the HGSSS.

### Engineering Institute Class

CHICAGO—Walter J. Cato enrolled in the extension class of the HGSSS in Des Plaines. He became enthused, suggested the starting of a class in the Northwestern Industrial Engineering Institute which he also attends. Mr. W. H. Welens, director of the Institute, made arrangements for the course to be offered to his graduates. The class started Tuesday, March 21, 7:30 p.m., with Henry L. T. Tideman as instructor.

### Dr. Pearson Here

NEW YORK—Dr. S. Ver- Pearson of Mundesley, Norfolk, England, together with Mrs. Pearson and his daughter Sylvia, are paying a visit to New York after a stay in Jamaica, West Indies, where Dr. Pearson has been gathering material for a book on taxation in the West Indies.

### Mayor Studying

HAMILTON, Ohio—A class of 17 students is now meeting and receiving instruction under Charles Brennen in Fundamental Economics. Dr. Mark Milliken writes that among those enrolled is his friend R. H. Burke, Mayor of Hamilton, with whom he has served on Hamilton City Council since 1928. The class should complete the course by May 4th when a commencement dinner will be held.

### Hartford Publicity

HARTFORD, Conn.—Nathan Hillman writes: "We are graduating about 40 students this month, and hope to have an increased enrollment this spring. We are going to supplement the cards with six radio announcements. In addition thereto, the radio station is giving us fifteen minutes time to speak about the Henry George School, and we are also getting a full page write-up in the magazine section of the Sunday Hartford Courant."

### Chicago Teachers Meet

CHICAGO—The teaching staff of the Chicago Extension, met Saturday evening, February 25, at the home of Henry L. T. Tideman, Extension Director. Light entertainment was provided by reading from some of the economics textbooks currently used in our high schools and colleges. The next meetings will be held at the Welty's, 4333 Dakin Street, on Saturday evening, March 25.

### Schaub at Evanston

EVANSTON, Ill.—The winter class of J. Benton Schaub held its commencement meeting Friday, March 17, at the Evanston Public Library. Plans were made for an advanced class and for a class in fundamental economics to start the first week after Easter.

### Fred J. Coates

MILK RIVER, Alta.—Fred J. Coates, mayor of Milk River for three terms, passed away on March 1. He was an able and ardent exponent of Georgism and was well known in Alberta public life.

### New Cincinnati Treasurer

CINCINNATI, Ohio—Francis E. McConaughy has taken over the duties of treasurer of the Cincinnati Extension, replacing E. E. Hardcastle, who resigned because his retirement from business will result in frequent trips away from the city.

### Mrs. de Mille on Radio

NEW YORK—The Speakers Bureau arranged for a broadcast, featuring the activities of the HGSSS, on the "Round the Town" program of Station WMCA, March 16. Mrs. Anna George de Mille was the guest-artist, interviewed by Nancy Turner of that station. The dialogue was prepared by Miss Dorothy Sara, Secretary of the Speakers' Bureau.

## Schedule of Classes

Spring Term, 1939

### Chicago Extension

#### DOWNTOWN

Each evening, Monday through Friday, beginning week of April 17, at Extension Headquarters, Room 1208, 139 N. Clark St. (Monday and Friday at 7:30 p.m., Tuesday, Wednesday, and Thursday at 7:00 p.m.) Also: Tue., Mar. 21, 7:30 p.m. Room 2014, Engineering Bldg. H. L. T. Tideman. Wed., Feb. 15, 6:30 p.m. Special Public Utilities class. H. L. T. Tideman. Fri., Apr. 14, 5:30 p.m. Special Transportation class. E. Gage Leake.

#### NEIGHBORHOOD (SOUTH)

Mon., Apr. 17, 8:00 p.m. Englewood YMCA. Harry C. Gollnick.  
Tue., Apr. 18, 7:30 p.m. Blue Island Public Library.  
Wed., Apr. 19, 7:30 p.m. 9145 S. Ashland Ave., Fred J. Leverenz.  
Wed., Apr. 19, 7:30 p.m. Hyde Park Neighborhood Club, 1354 E. 56th St.  
Thur., Apr. 20, 8:00 p.m. Wabash Avenue YMCA. James G. Guiles.

#### (WEST)

Thur., Apr. 20, 7:00 p.m. Austin Branch Public Library.  
Thur., Apr. 20, 7:00 p.m. La Grange Public Library. J. L. Monroe.  
Fri., Apr. 21, 7:00 p.m. Douglas Branch Public Library. Sam Levin.

#### (NORTH & NORTHWEST)

Wed., Apr. 19, 8:00 p.m. Des Plaines Municipal Bldg.  
Thur., Apr. 20, 8:00 p.m. Lincoln-Belmont YMCA. P. J. Kantrowitz.  
Fri., Apr. 21, 8:00 p.m. North Ave. YMCA.  
Fri., Apr. 21, 7:30 p.m. Evanston Public Library. J. Benton Schaub.

#### ADVANCED CLASSES

Thur., Apr. 20, 7:30 p.m. (International Trade) Rm. 1415, 11 S. La Salle St. Harold L. Brolbar.  
Fri., Apr. 21, 7:30 p.m. (International Trade) Rm. 1415, 155 N. Clark St. Maurice E. Welty.  
For information about six other advanced classes meeting in the city and suburbs inquire of Extension Headquarters.

# STATE OF WAR PERMANENT UNLESS—

NEW and startling material about under-surface facts, little known in America, is here

given for the first time. The author was on tour lecturing in Great Britain just as the recent war-scare was coming to crisis. All Europe, and eventually the United States, is moving inexorably toward war, declares Mr. Wallis, unless timely readjustments are made in the direction of economic justice.

"IN its stimulus to thought, the content of this book is as provocative as its title."—The Financial World (New York City).

"IT would be impossible to present your case with more point and logic than you do here. Of course you are entirely right."—Professor Edward A. Ross (The University of Wisconsin). (Includes a reprinting of the material formerly issued under the title "Safeguard Productive Capital.")

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