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THE SQUARE DEAL

Published bi-monthly by the Henry George Society. Room 13, 991 Bay Street, Toronto. Ernest J. Farmer, Editor.

LAND TAXATION AND WELFARE IN WESTERN CANADA -- IV

In the preceding articles in this series, it was shown that transferring taxation from buildings and other commodities to the unimproved value of land releases productive energies, under conditions usual in Canada resulting in an increase in production to the value of several times the taxation transferred. In the years 1924—which raised their municipal revenues mainly from land, was almost double that in the Haritime Provinces, although the balance of natural advantages favors the latter. It was also shown, that the taxation of land favors a gore equitable distribution of income; and It is evident that the taxation of land rather than improvements strongly promotes human welfare.

Human welfare is not subject to exact standards of measurement. It is clear, however, that large differences in the deathrate, extending over a number of years, must be regarded as important evidence of a higher standard of welfare. Death is terribly final. In this respect the Provinces of Manitoba, Saskatchewan and Alberta suffer a natural disadvantage. Their populated areas lie mostly to the north of the 50th parallel of latitude. Countries in high latitudes suffer from lack of sunshine in winter -- e.g., the deathrate in Scotland is persistently higher than that in England and Wales, which suffer from the same speial evils. The Prairie Province winter temperatures, frequently reaching -40 Fairenheit, and occasionally -60 to -65, impose a severe strain on all who must go outdoors, and compel unwholesome confinement. Canada generally, the highest deathrates occur in February and March, when people are weakened by winter conditions; these conditions are particularly severe in the Provinces mentioned.

Yet the lowest deathrates are found, not in Ontario, lately become the Province with the highest per capita income, nor in the Maritimes, with their especially favorable climate, but in Saskatchewan, the Province least favored by nature but in which the highest proportion of taxation rests upon land values. The following are the total standardized deathrates for the years 1924-28:

B. C.: 49.9 Alta.: 46.8 Man.: 44.6 Sask.: 40.5 P. E. I.: 41.2 N. S.: 49.0 Ont.: 50.5 N. B.: 52.8 And the following the totals for the years 1934-38:

B. C. 41.2 Man.: 38.9 Alta.: 39.3 Sask.: 35.1 P. E. I.: 39.1 N. S.: 43.2 Ont.: 43.5 N. B.: 47.6 Quebec: 52.0 (not computed before 1926)

Except in the case of Prince Edward Island, with a population one-fifth that of the next smallest Province, the correlation between the long-term deathrate and the incidence of municipal taxation is close. For the opinion of a great sanitary engineer on this subject, see page 8.

DEMOCRACY AND LAND REMI

Of one thing there can be no doubt. Democracy must write upon the top of the slate LAND RENT FOR PUBLIC FURPOSES.

In the list of urgent economic reforms this is the first and greatest. It can be effected without any such financial undertaking as the schemes of Socialism require. It requires no increase in the financial obligations of the State, and it must be attended to, and that promotly.

Let the laboring class turn their enfranchised glance upon it. Let Democracy arise in the midst of its new-born energy and assert the claims of industry. Let it stand on the broad ground of the justice of its cause. Equity demands that end be put to the system by which unearned increments flourish at the expense of the earnings of toil. Let it look to the future, and fill its heart with a hope that cannot be defeated.

Strong in the right, let it advance to the quickening of industry, to the emoloyment of the unemployed, to the augmenting of productivity, to the increase of wages. In short, let it det clare for the COLLECTION OF LAND RENT, which will increase the national wealth and at the same time ensure more equitable distribution of that wealth.

Here is a reform which makes no attempt to benefit one class at the expense of another. Here is a reform which does not attempt to bring benefit by creating an artificial scarcity of commodities like Protection. Here is a reform which does not essay the task, foredcomed to failure, of increasing wages by restricting output. Here is a reform which does not offer any impossible road to wealth by the manufacture of money. Here is a reform which does not involve an immense outlay in the ourchase of industries and natural agents like Socialism. This is a reform which requires no revolution for its adoption. It can be effected with ease, and without a violent wrenching of vested interests.

It is a reform which increases wages by unfettering industry; which pours wealth into the lap of labor by securing a greater abundance of land and a greater abundance of commodities. There can be no Democracy in the real meaning of that term unless the taking of Land Rent is its first plank. -- The People's Advocate.

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Why not spread the cost of the war over the titles to land, and make those title-holders war-conscious? Why not bet them have some of that grand and glorious feeling that men have when they serve their country? Why should the rest of us pay war taxes on everything we have and do and let land values go untaxed? -- The Forum (Stockton, Calif.)

WHAT SHALL THE GOVERNMENT DO WITH THE COLLECTED RENT ON LAND?

Hugo R. Fack

To answer this question logically and justly, it must be stated that the rent on land is highest where the population is densest. Where there are fewer people, land rent is less; where there are no people, land rent does not exist. The creators of the rent on land are therefore the mothers, who by giving birth to children produce the population.

While man and woman, in their capacity as workers, receive in NEO economy the full proceeds of their labor by means of money reform, woman in her capacity as mother has to give up remunerative employment to devote herself to the burden of maintaining and increasing the population.

with every birth of a child, the demand for land in increased and thereby the rent on land. It is therefore proposed to use the rent on land for mother annuities according to the number of her children. All pass through childhood, all will therefore equally receive the benefit of the rent on land. According to estimates the rent on land will amount to about \$40 to \$50 per child monthly, \$500 annually to every child, up to the age of 16, of every American mother.

This payment and the general increase of all working income would make women economically independent and would give them greater liberty to follow their natural instinct in choosing their mates.

For men, the endowment of motherhood would mean a reduction of the risks and burdens of founding a family.

While the rent on land could also be used for defraying all government expenses, as the Single-Tax movement proposes, the question should be considered whether such a tremendous and evergrowing revenue should be made available to an extremely simplified government. Shall the octopus, Bureaucracy, again be reared and spread its tentacles over the people?

Let us return the rent on land to those naturally entitled -- the mothers -- and keep the people by means of a single tax, an income tax, aware of the fact that the government exists for the people and not the people for the government. -- From a pamphlet, "The Age-Old Social-Economic Problem Basically Solved by the Science of Neo-Economics."

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Nature gave all things in common for the use of all, usurpation created private right. -- St. Ambrose.

THE LAW OF IMPEREST -- II

Ernest J. Farmer

There is contradiction in the fact that numbers of persons professing the Christian religion, a religion which explicitly condemns the taking of interest, yet make it a cardinal aim to place themselves in a position to receive income from that source. There is also contradiction in the nature of interest itself.

Value normal conditions men constantly produce and possess wealth in excess of immediate requirements. They do this in spite of the fact that all kinds of wealth deteriorate — some slowly, some quickly — and that they require space for their storage and the expenditure of labor for their preservation. Grain is kept not only from harvest to harvest, but often for years together, in spiteof the cost of bins and barns and of the loss through shrinkage and the attacks of vermin. Each is kept from season to season, although coal once mined and wood once split continually lose in heating value. Textiles are kept although they become brittle. Gold and jewels are absurdly overvalued just because they deteriorate impercepticly and require little storage space. It might be stated as a third axiom of economics, that men tend to value the possession of wealth in the not too distant future more highly than immediate possession.

From this the contradictory nature of interest is apparent. Interest -- no matter how one defines it -- presupposes that men value immediate possession more highly than possession three months, a year or five years hence. And of course the payment of interest by all workers in most countries is a fact. Every explanation of this fact either is inadequate or rests upon some abnormality.

The explanation often made, that interest is due to the advantage conferred by the presention of capital in production, is inadequate. For capital, as Mark is at great pains to demonstrate, possesses great powers of expansion. Once capital appears, production increases at a rate which makes it increasingly easy to save and acquire more capital. To make use of capital, however, requires labor and the use of land. Since land is a fixed quantity and labor increases much more slowly than capital, and since capital requires labor not only for its use but also to prevent its deterioration and disappearance, under natural conditions increase of capital past the amount which the owner can personally put to use soon ceases to confer any advantage, and he is glad to let anyone use it who will guarantee its replacement at a convenient time.

The explanation in "Progress and Poverty," that interest is due to the reproductive forces of nature, is really but a special case of the foregoing. Actually, where these reproductive forces

act without the aid of labor or the use of valuable land, the product soon ceases to have value and may become a nuisance. A domestic cat may present her owner with half a hundred kittens during her lifetime; he perhaps keeps one to replace his own pussy when she becomes senescent and gives one or two to friends; the rest he is at the trouble of drowning. The prickly pear, a plant which yields an edible fruit and is used after scorching as cattle fodder, increased in Australia to such an extent that it became a menace and an insect was introduced with no other object than its destruction. The rabbit, an animal producing edible flesh and pelts of some usefulness, also came to be a plague rather than an asset. Indeed, In later life Henry George came to have a considerably different view of interest from the too conventional one expressed in his early masterwork. This view, with a statement of the full meaning of his observation that interest tends to be high in new countries, will be tre ted in the last article in this series.

Silvio Gesell's explanation is also inadequate. Gesell, one of the outstanding post-Georgean economists, held that interest is due to the factor of liquidity. Since wealth depreciates, but money does not, he conceived that this factor gives the possessor of money an advantage, which he is able to realize by demanding an extra return when money is lent. He proposed to counteract this advantage by enacting that money should depreciate, requiring for its valorization the periodical affixing of stamps at the rate of 6% annually. But money as money does not bring its holder interest; when it is borrowed it is at once exchanged for some form of wealth, which at once begins to depreciate unless transformed into a more valuable form by the expenditure of labor. Moreover, interest is often received without sacrifice of liquidity. From about 1917-20 the smaller denominations of Victory bonds were often used as so many \$50 or \$100 bills, and at all times Government bonds are as readily available for purchases as the possessor is likely to wish. Gesell, to be sure, realized the imperative need of giving material effect to the people's ownership of the economic rent; but he was no nearer than the early George to realizing the intimate connection between the usurpation of rent and interest. - ..

Interest is no more normal in the body economic, than pain in the but a shronic disease may suffer pain the human body. As a person with a chronic the pain ceases for a so constantly as to feel a strangeness if the pain ceases for a

moment, so it seems strange if any considerable sum of money is borrowed (as by the United States Government a few months ago) without interest being paid. Some of the abnormalities which give rise to interest will be discussed in the May-June number of THE SQUARE DEAR; reserving the most important of all for the July-August number.

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Every transaction involving interest has the consequence for both parties that they can no longer be accepted as with nesses -- Talmud Bibli, Treatise Sanhedrin.

TARIFFS AND THINGS

Ashley Mitchell (From a letter to Sydenham Thompson)

I was much amused by the account you sent me of the Conservative Conference making up their programme and looking for a leader. A party standing in defence of privileges have some job making up a camouflage programme to kid a democratic electorate. It is only the so-called progressive parties' fear of fundamental remedies that gives the Tories a chance to get a hearing at all. I see that they have selected a leader from Manitoba who is describes as almost a Free Trader.

I fear that as victory gets nearer we shall see a lot of pious sentiments going overboard. I noticed something about some U. S. Senator saying it would be necessary to preserve the American standard of living, etc. I suppose that meant high tariffs again. "When the devil was sick ---" What a farce, to talk of tariffs preserving a good standard of living! I suppose the tariff on cotton going to India preserves the magnificent wage of the Indian Weaver! !

I can sense the revival here of the old forces of privilege. We shall have a big fight to maintain the moral tone which has nerved us through the years of strain and peril. The burden on Churchill will in many ways be greater then that which he has carried so brilliantly. His enemies will be in his own party. The power of privilege in the Tory machine here is terriffic. If Churchill can curb that power he will be the biggest man this country has known since Cromwell. In my judgment his only chance is to insist on the establishment of Proportional Representation that would reduce the power of the Tory machine and make it possibly manageable.

Unfortunately the political atmosphere is being fogged up by things like the Beveridge Report. I am living in hopes that the coming discussion on these questions will wear itself thin, so that the people may have a chance to grasp the fact that there is nothing fundamental in State insurance, nor so very attractive when it will mean keeping on the rotten Purchasing Tax to help finance it.

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Our economic system permits two or three parasites in each undred people to take away from the other 97 or 98, half their rnings. What same person cannot recognize in such a system the of poverty and war? -- Chas. Ingeraoll, in "democracy"

A GREAT SANITARY ENGINEER ON LAND VALUES TAXATION

One of the greatest tasks ever imposed upon a human being was that which became the responsibility of Major-General W. C. Gorgas, Surgeon-General U. S. Army, when he was placed in charge of the sanitary engineering work which made possible the creation of the Fanana Canal. His work was so successful that the deathrate in the Canal Zone came to be below that of localities which had been regarded as especially healthy. The opinions of such a man with respect to a matter closely affecting his chosen work are worth attending to. In an address before the Clinical Society of Surgeons in Washington, D. C., November 26,th, 1915, General Gorgas said: --

Before these great results that we all can now see are possible for the sonitarian, we shall have to alleviate more or less the poverty at present existing in all civilized communities. Poverty is the greatest of all breeders of disease and the stone-wall against which every sanitarian must finally impinge.

"During the lest ten years of my sanitary work I have thought much on this subject. Of what practical measure could the modern sanitarian avail himself to alleviate the poverty of that class of our population which most needs sanitation? It is evident that this poverty is principally due to low wages; that low wages in modern communities are chiefly due to the fact that there are many more men competing for jobs than there are jobs to divide among them. To alleviate this poverty two methods are possible, either a measure directed towards decreasing the number of men competing for jobs, or on the other hand, measures directed towards increasing the number of jobs.... am suce that every sanitarian would much rather adopt measures looking toward the increase of jobs rather than, as we have done in the past, submit to measures that decrease the number of competitors for jobs.

I recently heard one of the members of the Cabinet state that in the United States 55 per cent of the arable land, for one reson or another, is being held out of use. Now, suppose in the United States we could put into effect some measure that would force this. 55 per cent of our arable land into use. The effect would be at once to double the number of jobs. If the jobs were doubled in number, wages would be doubly increased. The only way I can think of of forcing this unused land into use is a bax on land values.

i therefor urge for your consideration, as the most important sanitary measure that can be at present devisod, a tax on land values.

TWO PAGES OF SOCIALISM

Uribe, the Winister of Agriculture, was the theoretician of the Spanish Communist Party. He did a pretty sensible job as Minister of Agriculture. For instance, the peasants of the Province of Valencia, that is to say one of the richest in all Spain, were stopping cultivating because of the capricious idea of the Anarchists and Socialists who insisted on making cooperative farms. Now the peasants on the huerta, or plain, of Valencia did not want to cooperate. They said that now the land was theirs and that each would in future be his own proprietor. This may have been all wrong according to Marx, but that was the way it was. They were furious when the Anarchists came along and insisted that their donkey, or plough. or small herd of goats, belonged to the community. Uribe came along and took the side of the beasants. He formed them into an association and provided them with cooperative facilities for buying fertilizers and for sale of their products but each man remained master of his own plot. This suited the peasants, but the Anarchists and Socialists attacked the new movement bitterly and said that "the communists were admitting into their ranks the most reactionary peasants in the Province of Valancia." Which may have been true, but for the issue of the war the important thing was that food should be produced in large quantities and this was done. -- Henry Buckley, in "Life and Death of the Spanish Republic."

It is clear that the conditions which prevailed in Canada in the early 30's will be with us again at the end of this war -- only worse -- unless something is done now. However, if all this postwar work is left in the hands of the Dominion Government, we shall move towards bureaucratic control. -- Dr. F.Cyril James, in an address to the Canadian Club.

Speaking about early onions, a senior officer of the Department of Agriculture said (Nov.11. '42); "It cost growers about £40 a ton to raise them, yet the Price Commissioner has set the Wholesale price at £21." - The Standard (Sydney)

If we are to have any crops of early onions and other vegetables next year, price-fixing must go immediatelt. -- An officer of the Department of Agriculture (Australia), reported in the S.M.Herald.

The enthusiasm of many socialists is in the main dictatorial: they desire to make men happy by Act of Parliament, and are more interested in the satisfaction of compelling them than in the happiness of the compelled. -- J. Middleton Murray.

When victory is won, our present bureaucracy will not voluntarily or tamely relinquish their new-found authority. They will, in fact, fight to the last spool of red tape to preserve this thing so sweet to small minds. -- James S.Duncan (President of the Massey-Harris Co.), in an address to the Canadian Society of Cost Accountants and Industrial Engineers.

Does anybody really believe that the politicians and civil cervants who have made such an egregious mess of things during the past few months could run the industries of the country more successfully than the people who have founded, nursed and nourished them labored over them day and night until they reached their present stage of development?

Equally, do you believe that the politicians, with their hordes of hangers-on, are going to let go easily when the war is over, now that they have got their teeth into the ripest, juiciest orange they have ever sucked? -- J. B. Chandler, Lord Mayor of

Brisbane, in an address to the Brisbane Rotary Club.

"The Advertiser," Aug. 1, 1941, contains a report of an address by the Director of Lands, Mr. A. H. Peters, before the Legacy Club, in which it is stated that £13,250,000 had been spent in settling 4,000 soldiers from the last war; and that only about 1,700 were still on their holdings. These figures reveal that an average of £3,312 was spent in settling each soldier, yet Less than one half now remain in possession of their holdings. — The People's Advocate (Adelaide.)

The administration of industry under Socialism, no less than under Capitalism, depends upon the character of the administrators. Corrupt, stupid, grasping functionaries will make at least as big a mess of Socialism as selfish, stupid and acquisitive employers a mess of Capitalism. There is no escape from this elementary can make of Capitalism. There is no escape from this elementary truth and all social experiments which attempt to ignore it must come to grief. -- Walter Lippman, in "A Preface to Morals".

There is an athieistic Socialism, and there is a theistic or Christian Socialism, which is based upon the teachings of Moses and the Hebrew Prophets and Christ. And this theistic or Christian Socialism has an individualistic basis, and herein is Socialism and Socialism reconciled; for as the orbit of the earth is elliptical, so is the orbit of of human industrial society, and the Inditical, so is the orbit of of human industrial society, and the Inditical, so is one focus, and Society is the other. Now Socialism is vidual is one focus, and Society is the other. Now Socialism is atheistic when it invests the State with a proprietary right in atheistic when it invests the State with a proprietary right in land or natural resources, for in so doing it denies the proprietary right of God, the Creator, to the work of His hands; for "Creator-right of God, the Creator, to the work of His hands; for "Creator-ship affords the highest and most valid claim to proprietership and Sovreignty." "The earth is the Lord's because He made it," and herein we have the ethical, sacred and inviolable basis of private property as between man and man, in those those things which are the

So in the Mosaic economy, the land was not the property of the individual, it was not the property of the nation. It was the property, and the property only, of Him who made it, that is, the Creator of Heaven and Earth. And the concrete practical recognition of this principle forestalled the existence of a land mortgage on the one hand and the perpetuity of debts on the other. For the prohibition of the sale of land, as the fundamental principle of the Hebrew tenure, precluded the possibility of the existence of a capital value with respect to land. -- D. C. McTavish, in "Individualism versus Socialism."

products of human industry.

OTTAWA NEWS AND NOTES

H.T.Owens

Study groups in Progress and Poverty and Science of Political Economy are meeting weekly. Several naval officers, a construction engineer and a civil servant are among the members.

Under the auspices of the League of Nations Ottawa Branch, a study of the postwar prospects of the Pacific peoples is proceeding. Misses Frances Bonwick and Eva Crockett, members of last year's study groups, are concentrating on Korea and China.

Lieut. A.I. Mackay, RCNR. formerly Secretary of the Sales Tax Repeal Association, has recently been posted from the commandership of the corvette Arvida to Naval Headquarters at Ottawa.

Mr. M.J.Coldwell, C.C.F. President, is reported as saying "Social Insurance, health insurance, old age pensions are cintment on the economic sores of the people of Canada." This realization on the part of the leader of such a party is a hopeful sign

The Minister of Finance has brought down a budget of \$5,500 millions, of which \$2,748 millions is to be borrowed, We have come tp "half-pay-as-you-go", as the government considers the limit of taxation has about been reached. Heavier imposts are levied on domestic postage, tobacco and alcoholic drinks, as well as on wages and income; but we still lag behind Australia and New Zealand in tapping land values as a source of federal taxation.

The Canadian counterpart of the Beveridge Report has been laid before the Social Security Committee of the House of Commons by the Advisory Reconstruction Committee headed by Dr. F.Cyril James, Principal of McGill University. It goes far for those with incomes under \$2,000, with allowances for all children, extension of unemployment assistence, free medical care, sickness and maternity benefits, increase of old age pensions, etc. Meanwhile a health insurance bill is likely to be presented to Parliament this session. Of the estimated cost 51.3% is to be raised by taxation. Some of our Western Provinces for a number of years have carried their municipal hospitals by a tax on land values.

There is no doubt that there is a public demand, mistaken as it may be, for measures of this nature; and this demand emphasizes the need for a more scientific system by which to meet the costs.

The Trades and Labour Congress of Canada, and the Canadian Congress of Labour, have requested from the Land Values Group of the Parliamentary Labor Party of Great Britain a Statement of its views on unimproved rating. The reply includes the following statement: "A survey of the comparative merits of these three systems of rating, that has been completed recently in the interest

ests of the International Research Committee on Real Estate Taxation, by H. Bronson Cowan, an American economist, has revealed the many advantages of rating on unimproved values."

Mr. Cowan is, of course, a well-known Canadian. He held a commission, however, from the U. S. Department of Agriculture to make a survey on how land values taxation broke up the Huge estates in New Zealand. Advance reports have reached the writer from time to time of Mr. Cowan's researches, and it is safe to say that when his reports are released there will be no guess-work as to which system of taxation is preferable.

MONTREAL NEWS

C. L. Huckabone

Since the beginning of 1943 two classes in Fundamental Economics and one in International Trade have graduated. Two more classes in the Fundamental course are nearing completion; one more began on March 16th, and a class for the study of the "Outline of Money," by Crowther, began on March 17th. A study group in International Trade begins early in April.

On February 26th the monthly HGSSS meeting, held in Scott's restaurant, took the form of a celebration of the birthday of the President, Mr. John Anderson; with flowers, gifts and a telegram from one of Mr. Anderson's first and most celebrated purils, Miss Margaret Bateman. Mr. Phil Blackwell offered congratulations; in his reply Mr. Anderson described a visit of Henry George to Montreal. With other incidents of note. About 85 were in attendance. Mrs. Helen Russell presided.

At the March meeting, on the 19th, Miss Elsie Gillespie and Mr. G. Hhrlich, recent graduates, gave their impressions of the course. There followed a discussion, led by Mr. J. Thompson, of the Beveridge Report, and brief comment by Mr. Anderson. Mr. Geo. Chartrand presided.

CLASSES IN TORONTO AND HAMILTON.

Nine enrolled for the class beginning on February 19th at Mr. Ernest Farmer's home in Toronto; the advertising enlisted also one correspondence student:

The class conducted by Mr. Theberge at Mr. Wynne's home in Hamilton resulted in but three officially qualifying as graduates, although several others attended five or six meetings. Present conditions in Hamilton make regular attendance very difficult.

School graduates have had excellent success in getting letters published in Hamilton papers. Two arresting letters by Mr. Wynne have appeared in recent numbers, and a letter, "Land Ownership Like Franchise", appeared in the Toronto Globe and Mail.

WALTER J. INGRAM

Too late for mention in the last Square Deal; the Editor learned of the death on December 31st of Walter J. Ingram, for many years a member of the Executive Committee of the Single Tax Association and the Henry George Society. Mr. Ingram was a man not only of fine character but of considerable artistic ability. A bronze medallion of Henry George which he presented to the Society, and which now hangs in the Bay Street office, is an impressive piece of work.

FROM CHURCHILL'S BROADCAST ON MARCH 21st

Here let me remark that the best way to ensure against

unemployment is to have no unemployment.

There is another point. Unemployables, rich or poor, will have to be toned up. We cannot afford to have idle people. Idlers at the top make idlers at the bottom. No one must stand aside. in his working prime to pursue a life of selfish pleasure. There are wasters in all classes, but anyhow we cannot afford to have a band of drones in our midst, whether they come from the ancient aristocracy, the modern plutocracy, or the ordinary type of pubcrawler.

Had it not been for the free-trade policy of Victorian days, our population would never have risen to the level of a great power, and we might have gone down the drain with many other minor states, to the disaster of the whole world.

I am not one of those who are wedded to undue rigidity in management of our currency system, but this I say: That over a period of 10 or 15 years there ought to be a fair, steady continuity of values if there is to be any faith between man and man, or between individual and the State. We have successfully stabilized prices during the war. We intend to continue this policy after the war to the utmost of our ability.

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Selfishness, narrow-mindedness and greed are terms of opprobrium which we apply to others. The same qualities in ourselves we speak of as "enlightened self-interest," "laudable singlemindedness," " hrift, legitimate acquisitiveness, exemplifying the

worthy ambition to get ahead."

Hunger is rampant in most of the countries of the world and an imminent threat in the others, not because of any dereliction of the Lord's nor because of the selfishmess, narrow-mindedness and greed of men, but because so few realize that Freedom is the greatest thing in the world, and even fewer know what Freedom means. Until men the world over learn that Freedom means the complete abolition of every kind of barrier to production and to trade. there will be millions of hungry people in the world. -c. O. Steele, in The Freeman, March. 1943.

STAND AND DELIVER!.

Horatio

(Author's version: another version has appeared elsewhere)

The Man from Mars and Puck were standing by To watch the morons make their tax returns. "Stand and deliver" this scene would imply on any sphere where Equity sojourns:

But on this planet, said the Man from Mars, They do not know there's revenue enough In Natural Rent, and only so because Their schooling is not worth a pinch of snuff'.

Else they would know that Rent is never paid
For land itself. Out on the far frontier
That can be had for nothing. It takes Trade'
And civic service to make Rent appear,
Which should be saved for revenue. Tax-free
They might have been -- what fools these mortals be:

OPINIONS ON PROTECTION AND FREE TRADE

The tariff -- that international swindle which depends on knaves for advocates and fools for devotees. -- Peter Witt (Cleveland)

The effect of agricultural protection on the standard of living of the Frence peasant has been disastrous. -- Professor Marjolin, quoted in Land and Liberty, Jan. 1943.

The United States are ruled by a few hundred of rich men, who dictate their orders to Congress, and who do what they like, ignoring the law altogether. The tariff has proved the most stupendous instrument of corruption ever conceived by the ingenuity of man.

-- Franklin Pierce, in "The Riddle of the Tariff."

A system under which the rise or fall of great industries depends upon a vote in Congress puts an enormous premium on the corrupt use of money in elections. Once establish protective duties, no matter on what grounds, and heavy campaign funds will inevitably no matter on what grounds, and heavy campaign funds will inevitably be drawn to support the candidates of the party pledged to support be drawn to support the candidates of the party pledged to support the new duties. -- Professor Laughlin, in "Industrial America."

Free Trade must be seen as the preserver and promoter of the private interest of every citizen, of the farmer, manufacturer, and private interest of every citizen, of the farmer, manufacturer, and private interest of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Then Free Trade will not merchant, of every employer and employee. Standard (Sydney)

SECOND AMATEUR YEAR

This is the twelfth number, comprising two years' issues of THE SQUARE DEAL, which has been brought out without paid assistance. It has been a better year than the last. Many enconiums tance. It has been a better year than the last. Many enconiums have been received; criticisms have been limited to matters of have been received; criticisms have been limited to matters of legibility and appearance, which still cause the Editor mental legibility and appearance, which still cause the Editor mental legibility and appearance, which still cause the Editor mental anguish at times. The subscription list again shows increase, although a number of names have with reluctance been deleted. Several valued subscribers have died, but all full of years and honors. The paper has again been widely quoted.

This paper began well in 1903, as a printed monthly with a guarantee fund to which several persons pledged from \$50 to \$100 annually. The war of 1914-18 caused a falling off in interest in economics which compelled THE SQUARE DEAL to reduce its issues to six and finally to four per annum. The Great Depression caused six and finally to four per annum. The Great Depression caused its suspension in 1933. In 1937 occurred a rare event -- a genuine reform paper, this one namely, resumed publication after suspension, with the aid of the Henry George Foundation. Depletion of sion, with the aid of the Henry George Foundation. Depletion of the Foundation funds resulted in THE SQUARE DEAL resorting to the mimeographed form in 1939 and to its being placed on an amateur basis in July 1941.

We again appeal to our readers to make the present basis only temporary. With a couple of hundred more subscribers we could again print the paper, to the general advantage. With a few hundred more print the paper, to the general advantage. With a few hundred more we could again make it a monthly. With money enough we could do we could again make it a monthly. With money enough we could do the service by sending advance proofs of important articles to a considerable list of Canadian periodicals, who were invited to a considerable list of Canadian periodicals, who were invited to a considerable list of Canadian periodicals, who were invited to a considerable list of Canadian periodicals, who were invited to a considerable list of Canadian periodicals, who were invited to a considerable list of Canadian periodicals, who were invited to a considerable or in part, with or without acknowledgment: a privilege of which many availed themselves, to the general a privilege of which many availed themselves, to the general cost, once the paper is again printed. And THE HENRY GEORGE cost, once the paper is again printed. And THE HENRY GEORGE cost, once the paper is again printed. And THE HENRY GEORGE to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work. There are humanitarian organizations which have never to the work full time workers by the dozen. To misquote Kipling:

Which have full time workers by the dozen. To misquote Kipling:

The Editor has keenly felt the absence during almost the whole year of Miss Coate, who rendered such valuable assistance during the First Amateur Year. Her place has been taken by Miss Evalyne Forbes, who though at first badly out of practice in typographical work, has rendered indispensible assistance. Further graphical work, has rendered indispensible assistance. Further acknowledgments are due to Miss Florence Macdonald and to the Editor's wife and son David.

SATURDAY NIGHT PLEADS FOR THE REFUGEE

Toronto Saturday Night is a periodical of unequal standards. At one extreme, it has wasted expensively printed columns on "articles" on "real estate" taxation by men who if not economic illiterates pose as such with miraculous adroitness. At the other, it published on May first an altogether admirable editorial from which we quote a few sentences:

"There is no absolute principle of abstract justice upon which Europe can be redistributed; least of all the principle of trying to protect every property owner from the rigors of the communistic system. What is chiefly needed is a supranational authority which will prevent warlike preparations and diminish the importance of national boundaries by prohibiting their use as obstacles to the free movement of goods and human beings. We have promised the peofree of Europe freedom from want and freedom from fear; we have not ple of Europe freedom to make economic and military wars upon one another whenever they feel like it."

"The thing that we in Canadacught to be doing, and the only thing that could give us the right to respect ourselves, is taking every conceivable step, compatible with our chances of ultimate victory in the war, for the rescue of as many as possible of these victims from the hand of the murderer....

"For we are condemning to death every Jew in Axis hands when we refuse to admit -- and many thousands in other lands who would be admitted if we led the way. It therefore becomes a question of nothing more than this: is it better for Canada that, let us say, a hundred thousand Jews should enter the country, or that these same hundred thousand Jews should die because we kept them out? The hundred thousand Jews should die because we kept them out? The answer depends partly upon whether we believe that God judges the nations of the earth -- Canada included."

PRESOMALIA

P. O. Keith Owens, elder son of Mr. H. T. Owens, was recently on a trip as far east as Iraq, and was for four months in Palestine. At last word he was with the Eighth Army. His younger brother graduated as a navigator in April and is taking a Reconnaiance course at Summerside, P. E. I.

On May 5th Mr. and Mrs. Howard Hogg invited a number of Georgists and sympethizers to their home to hear a record of a broadcast announcing Henry George classes, made from a New York station recently.

Mr. Ernest Farmer will be away from Toronto from June first to July sixth, examining from four to five hundred music candidates in the Prairie Provinces. Miss Forbes will visit the office often enough to attend sufficiently to correspondence.