

THE BULLETIN

OF THE MANUFACTURERS AND MERCHANTS FEDERAL TAX LEAGUE

VOL. VI. CHICAGO, JANUARY-MARCH 1928. Price 3 cents No. 1.

MEETINGS TO HONOR LIFE OF LOUIS F. POST

Since the death on January 10, 1928, of Louis F. Post of Washington, D. C., meetings have been planned in various cities to commemorate the services to humanity of this great man. The Robert Schalkenbach Foundation announces that such a meeting will be held at the Community Church, 34th Street and Park Avenue, New York City, on April 10, 1928, at eight P.M. In Chicago another meeting is scheduled to be held at the City Club, in conjunction with several organizations, about the middle of April.

All lovers of liberty and human freedom will welcome this news. Louis F. Post was democracy's best friend. He was one of the world's greatest souls. He loved justice and hated injustice and the earliness, the zeal and the courage with which, through his long and useful life, he fought for the rights of mankind, will beam out like a beacon light for generations to come.

TORNADO IN ST. LOUIS RAISES VALUE OF LAND

Says the NEWS SERVICE of the National Association of Real Estate Boards in its letter of February 21, 1928:

"The tornado which swept an area of St. Louis, September 29, has increased land values appreciably in the district devastated, according to William W. Butts of the Red Cross Tornado Relief Committee, retiring president of the St. Louis Real Estate Exchange.

"Countless instances have come to the attention of the committee of increase in land value from the opportunity given to erect modern substantial structures in place of the ones destroyed. Mr. Butts states, 'Property worth \$100 and \$125 a foot (as for example the corner of McPherson avenue and Sarah street) is now having offers of \$300 a front foot.'"

There you have it. Great disasters like floods or fires or tornadoes that wipe out the life's savings of multitudes only have the effect of making the land in the community more valuable than it was before. All of which is simply another argument for exempting the products of labor from taxation and raising the public revenue from the value of the land alone.

A GREAT THINKER

"There have been economists of great repute who in their pretension to be scientific have ignored the most significant elements in human nature. There have been others who were emotionally stirred by social ills and who proposed glowing schemes of betterment, but who passed lightly over facts. It is the thorough fusion of insight into actual facts and forces, with recognition of their bearing upon what makes human life worth living, that constitutes Henry George one of the world's great social philosophers."—Prof. John Dewey.

E. P. A. DEFENDS THE TEACHERS Publishes 80-Page Pamphlet Showing "How and Why the American Federation of Teachers, Seeking to Condemn the Ely Institute in Northwestern University, Was Defeated at the 1927 Convention of the A. F. of L."

DECLARES ORGANIZED LABOR WAS MISLED BY ITS OWN LEADERS

The EDUCATION PROTECTIVE ASSOCIATION has published a new book. It is not a large book but it is full of meat. It is entitled "The Struggle for Honest Education" and it deals with the defeat of the resolution introduced by the American Federation of Teachers at the last convention of the A. F. of L., regarding the Ely Institute in Northwestern University.

As the readers of this paper may recall, the American Federation of Teachers last summer found, after an investigation lasting the better part of a year:

- (1) That the Ely Institute was not a legal part of Northwestern University but was a separate organization within the University.
- (2) That the Institute was being financed, not by the University, but by the public utilities, the railroads, the National Association of Real Estate Boards and other private individuals and corporations.
- (3) That the Institute was not a disinterested fact-finding body but was "misusing the conception of research" and "masquerading under false colors," and
- (4) That the Institute, posing as an unprejudiced investigational bureau, was carrying on organized propaganda for the benefit of the corporations supporting it and then endeavoring to spread this propaganda to the public through the schools and colleges of the land.

As a result of these findings the American Federation of Teachers introduced into the Annual Convention of the A. F. of L., which met at Los Angeles in October, the following resolution:

WHEREAS, The American Federation of Labor has always stood for democracy in education and vigorously opposed the carrying on, in our public schools, of propaganda to advance the special interests of a few; and

WHEREAS, There has been established in Northwestern University in Chicago, under the direction of Prof. Richard T. Ely, an "Institute for Research in Land Economics and Public Utilities"—which Institute, though financed by the National Association of Real Estate Boards, railroads, public utilities and other private corporations, declares itself to be impartial and disinterested in its activities; and

WHEREAS, The American Federation of Teachers, after a full and careful investigation, finds that this Institute is hostile to the best interests, not merely of the wage-worker but of the farmer—that it is carrying on in our educational institutions, under the cloak of disinterested research, propaganda against the further taxation of land values and other natural resources speculatively held—measures which the A. F. of L. has long favored—and propaganda in favor of the further taxation of sales of goods and articles for consumption—measures which the A. F. of L. has long opposed; and

WHEREAS, The American Federation of Teachers has further found that this Institute, having started out with fixed and preconceived conclusions detrimental to the working classes and advantageous to the corporations supporting it is misusing the conception of research and masquerading under false colors; therefore, be it

RESOLVED, That the American Federation of Labor in Annual Convention assembled in Los Angeles, Calif., October 3 to 15, 1927, join with the American Federation of Teachers in condemning the Ely Institute for Research in Land Economics and Public Utilities as unworthy of the confidence and trust of the American people; and, be it further

RESOLVED, That all local and affiliated bodies of the American Federation of Labor put forth every effort to have all text and reference books prepared by the Ely Institute barred from the tax-supported schools, colleges and universities of the United States.

This resolution caused the most bitter fight on the floor of the whole convention. It was, however, vigorously turned down. Not merely that but, amid the great applause of the press, a motion to have Executive Council of the A. F. of L., make an independent investigation of the Ely Institute was also turned down!

Feeling that the action taken by the convention in regard to the Institute was wholly inconsistent with the real spirit of the rank and file of the American Federation of Labor and was a staggering blow to the teachers as well as to the people at large, the EDUCATION PROTECTIVE ASSOCIATION has, through its Secretary, Emil O. Jorgensen, endeavored to trace the underlying reasons for the rejection of the resolution and to fix the blame where it properly belongs. This blame Mr. Jorgensen places, not upon the delegates as a whole, but upon three of the leaders—Victor Olander, the Secretary of the Illinois Federation of Labor, Matthew Woll, Vice-President of the A. F. of L., and William Green, President of the A. F. of L., who are frankly charged with having misled the convention. Whether the author has sustained his case remains, of course, to be seen. The completeness, however, with which he has covered his subject may be gathered from the "Table of Contents" which reads as follows:

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HAS DEMOCRACY FIFTY YEARS MORE TO LIVE?

"The Gloomy Dean Inge of England," says Dr. Edward A. Steiner of Grinnell College, "gives our democracy a hundred years more to live, but I give it only fifty unless a miracle happens and our politicians are converted. Its downfall will come because the masses will cease to trust their elected leaders and as soon as confidence is lost the jig is up. Certainly the gentlemen of Washington, of both parties, which after all are Siamese twins in crime, have given us every reason to lose confidence."

Dr. Steiner is right, with one little exception. He has got the cart before the horse. It is not the politicians who need to be converted; it is the people themselves and particularly certain college professors. The people have it within their power to absorb the sweets of Teapot Dome and other natural resources that are playing such havoc with the morals of the politicians, whenever they want to do so. Why, then, don't the people do it? Simply because they are being confused and blinded by the teachings of those who are subsidized by organizations profiting from the unearned increment of natural resources such as Teapot Dome! If, therefore, democracy crumbles—and it will crumble in less than the fifty years allowed by Dr. Steiner unless a great conversion takes place—let us repeat, if democracy crumbles it will be due, not so much to the hypocrisy of politicians as to the hypocrisy of certain educators—educators, who, for a mess of pottage are keeping the people from thinking straight and acting intelligently. Corruption in public office is certainly bad, but corruption in education and research is a thousand times worse!

CHICAGO ASSESSMENT LISTS TO BE PUBLISHED

For the first time in twenty-eight years the citizens of Chicago are going to learn how much taxes on real estate they pay as compared with their neighbors.

After a long and intense fight conducted chiefly by the Chicago Teachers' Federation an appropriation of \$150,000 has been made by the County Board for the purpose of publishing the assessment lists for real estate in Cook County. It is believed that the publication of these lists is going to "start something." Not merely are the taxes in the county rapidly going up but the inequality in the assessments on property is something frightful. Appraisals made by the Manufacturers' Appraisal Company for the Chicago Teachers' Federation show that some owners of buildings often pay ten, fifteen and even nineteen times as much taxes on each \$100 of value as do other owners of buildings in the same block.

Kindly notify the BULLETIN of any change in your address.

THE BULLETIN

of the Manufacturers and Merchants
Federal Tax League
Published Quarterly in the Interest
of Lower Taxes on Industry
by the

Manufacturers and Merchants Federal
Tax League

Telephone Buckingham 7134
1346 Altgeld St., Chicago, Ill.

Editor, Emil O. Jorgensen.

Entered as second-class matter April 14,
1927, at the post office at Chicago, Illinois,
under the Act of March 3, 1879.

Subscription price, \$1.00 per year.

Vol. VI, January-March 1928. No. 1.

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FREE SPEECH—SHALL IT BE ABUSED?

Shall the abuse of free speech and free press be permitted in the United States—or shall it not?

That is a question which the people are now called upon to decide. Last October the American Federation of Teachers introduced a resolution into the Annual Convention of the American Federation of Labor urging that body to join them in condemning Prof. Ely's spurious "Institute for Research in Land Economics and Public Utilities" in Northwestern University and to aid in having the Institute's books kept out of the tax-supported schools, colleges and universities of the United States.

The Convention promptly turned the resolution down, holding that any interference with the activities of the Ely Institute would violate the rights of free speech, free press and academic freedom.

Now there is no disputing the fact that free speech and free press are among the most sacred rights that the people possess and no one surely knows it better than the American Federation of Teachers. But what the majority of the labor delegates at the Convention failed to see and what the teachers did see, is that these rights, sacred though they are, have moral limits beyond which no one can be allowed to go.

The right of individual freedom furnishes a good illustration of what we mean. The right of individual freedom is even more precious than the rights of free speech and free press, yet even this right must be constantly guarded to prevent abuse. Society, for instance, cannot permit a man to assault and kill those whom he does not like. It cannot allow him to destroy another's crops, to burn down his brother's house, or to steal his neighbor's property. It cannot countenance kidnapping, banditry, libel, blackmailing, polygamy, arson or felony—in short, society cannot countenance anything from a free individual that transgresses upon the lives and property of other members of the community.

Just so with the rights of free speech and free press. These rights can be abused in the same way that the right of individual freedom can be abused, and with vastly greater harm to the people at large.

How can the rights of free speech and free press be abused? One way, of course, is through slander or libel. But these offenses are of relatively small consequence. The most serious manner in which the rights of free speech and free press can be abused is by allowing our public schools, colleges and universities to be employed by special interests for purposes for which they were not intended—i.e., for purposes of propaganda.

Now propaganda has its legitimate place in the world and when in its legitimate place should never be interfered with. But the legitimate place for propaganda is *outside* of our public school system and not within it. Our public schools are maintained by taxes levied upon all the people and were established for the distinct purpose of giving our youth a well-rounded and balanced education—hence to allow those schools to be used by outside forces for advancing certain theories and facts to the exclusion of other theories and facts is a violation of freedom of press and speech that is dangerous in the extreme.

Says the American Civil Liberties Union:

"The attempts of educational authorities to inject into public school and college instruction propaganda in the interest of any particular theory to the exclusion of others should be opposed."

These attempts should, indeed, be opposed! But to oppose these attempts was the very reason why the American Federation of Teachers introduced into the Convention of the A. F. of L. its resolution to condemn the Ely Institute and to have the Institute's books kept out of the tax-supported educational institutions of the country.

For, after a year's investigation of it, the teachers found that the Ely Institute was not a *bona fide* research organization as it piously claimed to be, but was a deception and a fraud; that it was not engaged in the impartial and disinterested investigation of facts but was being financed privately by the National Association of Real Estate Boards, the public utilities and other large corporations for the purpose of carrying on through our schools, colleges and universities, propaganda to advance the special interests of a few at the expense of the many.

In turning down the teachers' resolution, therefore, the Convention of the American Federation of Labor has not upheld what is right; it has upheld what is wrong. It has not defended freedom of speech and press; it has aided and encouraged the abuse of such freedom. Instead of protecting the rights of the people as it may have thought, the Convention has acted like a police force that *assists* a gang of robbers in preying on the community—it has granted to special interests and predatory organizations the privilege of using our public schools and colleges to promote their own ends in any way they like!

Shall such a corruption of our educational institutions be allowed to continue in the United States or shall it not?

STATION WCFL

The Chicago Federation of Labor is seeking more power for its station WCFL—the "Voice of Labor"—in Chicago. In a letter to the Federal Radio Commission Mr. E. N. Nockels, the Secretary of the Federation says that there should be, at least, "one unlimited station which speaks the voice of the workshop and the farm."

Fine! But wasn't Station WCFL the very station which kicked Carl D. Thompson, the Secretary of the Public Ownership League, off the air because he started to "talk against the Chicago Traction companies"?

Probably no other writer has ever made the study of economics so interesting to so many readers as has Henry George.—*Dr. H. G. Brown.*

THE EARTH IS THE LORD'S

The earth is the Lord's and all it contains,
Its seas and its forests, its hills and its plains;
From ocean to ocean, wherever men dwell,
His glory's acknowledged; His might who can tell?

This earth hath be given to the children of men,
Not to some, but to all. You may well ask: How then
Can a few own nine-tenths of this God-given land,
While the rest have no room, not even to stand?

The land was obtained by force, fraud or gift,
By all sorts of means but seldom by thrift;
But however it was done, by whatever wrongs,
To the people themselves it really belongs.

The value of land, 'tis well known by the few,
To the presence and needs of the people is due;
It belongs then by right to you and to me,
And not to the landlords who hold it in fee.

Industrial unrest and class-conscious hate
Are the results of injustice, and not due to fate.
Without access to land man cannot provide
For the wants of his family, or ought beside.

To restore to the people God's gift of the earth
All our rules of taxation must have a new birth.
We must abandon Protection, which is built on the sand,
And devote all we want from the value of land.

PERCY R. MEGGY,
(Australia)

WEDGWOOD'S NEW BOOK

Another valuable service to students of economics has been performed by the Honorable Joseph C. Wedgwood, member of the British Parliament. He has just published a book entitled "Local Taxation in the British Empire." In this book Colonel Wedgwood presents without a question the most detailed and authentic account of the taxation of land values in England and New Zealand, Australia, Canada, and the various provinces of Great Britain, that has ever been put in print. Colonel Wedgwood is to be congratulated in work that is worth its weight in gold. Published in Association with the Labor Party, 53, Eccleston Square, Westminster, London, S. W. 1, England. Price (bound cover), 25c each.

ENCOURAGED

Brindford, England,
February 2, 1928.

Dear Mr. Jorgensen:

I am sure you will forgive me for writing you a note to tell you how much I have enjoyed and appreciated your expose of Professor Ely; which is at the same time, one of the ablest explanations of the Single Tax that I have seen.

To one who has been brought up in the faith of Henry George and whose father was the joint author of "The Story of My Dictatorship"; a personal friend of the master and in Australia, your work has brought fresh hope that the dawn is much nearer than conditions in this country lead one to expect. Pray accept my thanks!

Sincerely yours,
LOTTIS H. SINGER.

ELY'S FAKE "RESEARCH" INSTITUTE PUTS OUT ANOTHER TEXT-BOOK

"Urban Land Economics" by Dorau and Hinman is Fourteenth Book of Ely's Proposed Fifty-Volume Series—Furnishes Good Illustration of the Fraudulent Character of the Institute—Ely's Books and Instructors now Located in More than 200 Schools, Colleges and Universities

By EMIL O. JORGENSEN

The Ely Institute for "research" in Northwestern University has just written another text-book. This makes the fourteenth book that the Institute has put out since it was organized seven years ago, leaving only thirty-six books to be prepared before it has completed its fifty-volume project.

This fourteenth book is entitled "Urban Land Economics" (Mac Millan, 1928) and its authors are Herbert B. Dorau and Albert G. Hinman—two of Prof. Ely's former students and now members of his staff. It contains 570 pages, is lucidly written and is loaded with information and facts regarding urban land and land values—information and facts which the unsuspecting reader will take to be, not propaganda, but the results of "scientific and disinterested research." Yet propaganda and not "disinterested research" is precisely what it is.

It will be remembered that immediately after his privately-supported and monopoly-backed "Institute for Research in Land Economics and Public Utilities" was organized in 1920, Prof. Ely laid down in his three base books—the "Outlines of Land Economics"—the principles and policies which were to guide the members of the Institute in their future work. One of the principles thus laid down was that the Henry George theory of taxation is entirely wrong and that future education should be, not in the direction of having more taxes transferred from the products of human industry to land values, as George proposed, but in the direction of having more taxes transferred from land values to the products of human industry.

The policies that Prof. Ely thus laid down for the guidance of his assistants in their "research" work has been religiously followed by Messrs. Dorau and Hinman in their "Urban Land Economics." But the skill exhibited by the authors in leading the reader into the road cut out by Prof. Ely, without exciting that reader's suspicion, is even superior to the ability that has so far been displayed in this respect by Prof. Ely himself!

This may sound like an exaggeration but it is not. The first thing that Henry George did when he set out upon his task of analyzing our social and economic problems was to straighten out the chaotic condition of the terms in political economy, and to make sure that in his definitions there was no mixture or overlapping of ideas. Having done this—having shown that land, labor and capital are the three factors that join in the production of wealth and that rent, wages and interest are the three factors that share in the distribution of wealth—having done this it was an easy matter for George to demonstrate that the rent of land is a wholly different kind of income than wages for labor and interest on capital—in other words that the first income is "unearned" while the latter two are "earned"; and still easier for him to show that a reduction in taxes on wages and interest and an increase in taxes on the rent of land is a move in the right direction.

But the authors of "Urban Land Economics" having a totally different object in view, have pursued a method that is exactly the opposite of this. Their first real undertaking has been to throw the terminology of economics back into its former state of confusion—in other words to destroy the land-labor-capital and the rent-wages-interest groupings upon which straight thinking and logical reasoning depends. Having done this, of course it is not difficult for them to show that interest and wages are as much unearned as is the rent of land itself—if not a little bit more so—and equally simple, as a consequence, to prove that any higher taxes levied on the rent of land is not a move in the right direction, but a move in the wrong direction.

Let us see if all this is not perfectly true. On page 153 of "Urban Land Economics" we read:

"The traditional method of classifying the things essential to production involves three categories: land, labor and capital. Into these three classes most writers on economics have attempted to place all material things of economic importance in production. . . . As a practical classification, the land-labor-capital grouping is useful, but as a basis for sharp definition on theoretical grounds it has distinct limitations."

There you have it. Let us now see (p. 154) what one of these "limitations" is:

"In this three-fold classification of things the human factor can be most readily segregated and set up as an elemental requisite to production, and so affords the least difficulty. But even on this point some writers hold that human beings are properly treated as so much capital and we may add that, in an order where slavery is accepted, the enslaved do represent but so much wealth used for the production of more wealth."

And again (pp. 156, 158):

"The appropriated portion of the materials and forces of nature used in production, of which land is a most important type, can with little difficulty be shown to comply with the fundamental characteristics of capital. Land constitutes a form of wealth used to produce more wealth. . . . To say that land is not produced displays a narrow understanding of the nature of the process of production. For even if we were to accept the narrow view of production (as engineering production), we find that urban land is occasionally as truly "produced" as a brick building. . . . Urban land is an important and peculiar form of capital, some of it used in the production of goods and some of it in the production of services."

Here we have it again. In the above sentences the whole character

of economic thought has been changed. The terms upon which the science of political economy depends for straight thinking have been utterly scrambled. Land and labor have been placed in the same category with capital, capital in the same category with land and labor, while wealth—a product of labor applied to land, has been made to consist of all three—land, labor and capital!

Naturally with the three factors of production thus hopelessly mixed the three factors of distribution have also been hopelessly mixed and instead of rent, wages and interest going respectively to the landowner, the laborer and the capitalist, rent goes both to the landowner and the capitalist, wages both to the laborer and the capitalist, while interest goes to all three of them—the landowner, the laborer and the capitalist!

Now there is a very good reason for this scrambling of the terms. So long as rent is considered that part of wealth which is paid for the use of land only, it can be argued with force and logic that rent is an unearned income, differing fundamentally from wages and interest inasmuch as the value of land arises only from the increase of population and the growth and development of the community. But with rent going to the capitalist as well as to the landowner, with wages going to the capitalist as well as to the laborer, and with interest going to the landowner and laborer as well as to the capitalist, it is very easy to "prove" without danger of any contradiction, that rent is no more unearned than wages and interest are unearned—if, indeed, not even less so!

It is, therefore, not surprising to read on page 501 that:

"From basic forms of economic return should then be recognized as normally embodied in land rent; wages for labor performed on marginal or submarginal land and super-marginal land; interest on the postponed income necessary to equal the normal competitive return; profits for the risk of rendering economic services in the hope and expectation of such an uncertain future payment; and a surplus in such cases where present worth exceeds the present market value of all functions performed."

"Whether or not any piece of land is yielding an unearned return can only be established by a historical cost valuation in each and every case, and its procedure would in most cases cost more than it would yield. If it were possible to secure the facts needed for a reasonable conclusion."

Therefore, the authors tell us (p. 492):

"Rent as an economic reward can be justified in the same way and to the same extent that interest, wages or profits are justified."

After the performance of these intellectual gymnastics it is, of course, not a difficult thing to demonstrate that Henry George's theory of taxing land values only is absolutely unsound and unjust and that any attempt to tax land values to a greater extent is "a move in the wrong direction." As the authors (pp. 363, 365) state it themselves:

"Our conclusion must be that there is no more reason for taxing land because it produces a costless, unearned income, than many other forms of wealth. . . . Moreover the effort to burden particularly the land owner, defrays itself through considerable diffusion of taxes and no small amount of shifting. No form of production good is more widely distributed in ownership and shows fewer tendencies toward concentration. Comparatively few large incomes are today secured from land ownership. Land is the poor man's investment and when it is understood that it yields comparatively a very low rate of return, we cannot help but conclude that any effort to make land a more significant source of governmental revenue is a move in the wrong direction."

Such, then, is the character of the latest product of Prof. Ely's "research" Institute in Northwestern University—an Institute that is privately financed by the National Association of Real Estate Boards, the public utilities, and other large corporations, whose conclusions were written down at the time the Institute was organized, and whose books and graduate students have now been introduced into more than two hundred leading schools, colleges and universities. To say that the purpose of such an Institute is not propaganda, but "impartial, disinterested and scientific research," is not merely an insult to the intelligence; it is one of the grossest outrages upon the rights and liberties of the people of which our history has any record!

POPULATION MAKES LAND VALUES

"When you invest in real estate, especially if you intend to keep it for your children, as you should do," says the Chicago Evening American, "remember that the value of land is CREATED BY PEOPLE, human beings create land values."

"Correct," says James G. Monnett, Jr., the real estate editor of the Cleveland Plain Dealer. "The day you own a piece of land in or near a city you have all the rest of society working for you. A few families own all of Cleveland's business district and only a comparatively few own most of the land throughout the city. These few continue to add to their wealth year by year, every thousand increase in the city's population making their holdings more valuable. I say all of society works for the man who owns land, for the reason that it is people that make land values."

Wouldn't it be wonderful if more papers would be just as frank?

THE SCIENTIFIC ASSESSMENT OF REAL ESTATE

Many Henry George men are not giving the scientific assessment of real estate the attention that it ought to have. Equitable and uniform valuation of land is highly desirable under any system of taxation but under the Single Tax system it is absolutely necessary if that system is to be made a complete success. For under the Single Tax existing inequalities in assessments would stand out more prominently than they do at present and many tax-payers would therefore believe that the inequalities were the result of the Single Tax rather than the result of faulty valuation methods.

Probably the best system for securing equitable and scientific assessments of land is that known as the Somers System. This system, which is owned by the Manufacturers' Appraisal Company, 4021 Walnut St., Philadelphia, Pa., has now been installed in more than hundred municipalities in the United States and its popularity seems to be fast increasing. We are glad to publish for the benefit of our readers a brief outline of the Somers System written by Walter W. Pollock, the President of the Manufacturers' Appraisal Company. Read it and pass it on.]

By WALTER W. POLLOCK
(President Manufacturers' Appraisal Company)

Both assessors and taxpayers are aware of the desirability for greater system, and for the establishment of more uniform methods of appraisal of real estate in determining taxable values of that class of property. Many difficulties appear to be in the way of establishing equity and uniformity of assessment; but these difficulties disappear if the assessors will earnestly approve the use of a system of scientific valuation, and if the taxpayers show a willingness and a desire to co-operate to that end. A wide acquaintance with conditions throughout the United States proves that taxpayers are very earnestly desirous of equity and uniformity in assessments, and that when equity and uniformity can be established taxpayers are satisfied to pay their full share of taxes even though it means that the valuations of their properties are increased.

About twenty years ago the late William A. Somers, then City Engineer of the City of St. Paul, Minn., began a series of experiments in the effort to determine the comparative value-relationship between city lots of different depths, and with varying elements of accessibility. Out of this experiment, first used crudely in the revaluation of the real estate of St. Paul, and next used on a more accurate basis in 1910 in the reassessment of land in the City of Cleveland, O., has grown the Somers System of land valuation. Since 1910 the Somers System has been greatly improved, and its utility as a means of equalization of assessments has been conclusively proved in many places. This is due to experience and study in many cities where The Manufacturers' Appraisal Company has made investigations or has been employed to assist assessors in revaluation work.

This Company is the only authentic organization for this kind of appraisal service. We fully understand the Somers System—and all systems of scientific comparative valuation of land are attempted modifications of the Somers System—and we possess an organization of men trained in the use of the Somers System. Other persons and former employees of The Manufacturers' Appraisal Company represent themselves as exponents of the "Unit System," but none of these imitators possess the complete technical knowledge or experience for the proper installment of scientific assessment services.

The Somers System of Land Valuation

What is the Somers System?

It is primarily a system of scientific land-value analysis, particularly useful and valuable for the purpose of appraising comparatively the similar elements in all city land sites, and in computing the effects of elements which are dissimilar in certain lots.

The original claim of Mr. Somers, the truth of which has been fully demonstrated by practical results in many cities, was that the values of city lots could be measured uniformly by use of a unit quantity of uniform size, which when appraised would represent opinion as to the value-effect of each single street to the land fronting thereon. In determining unit-foot prices for streets, Mr. Somers sought the widest opinion of property owners and citizens, with discussion of tentative opinions before final decision as to the comparative and actual street values.

This system provides a definite method of operation. Somers System experts in land valuation methods first ascertain, through expert opinion, the tentative unit-foot prices upon streets and highways, beginning with the central business section; then publish the tentative valuations and invite public discussion, after which the Assessor, with all the evidence before him, is in a position to finally determine correct unit-foot valuations. Following this final appraisal The Manufacturers' Appraisal Company's land-value accountants compute uniformly the effect for each individual lot of additional frontage, depth, alley, corner, railway, waterway or other enhancing influence or influences.

LET US SPEAK PLAIN

Let us speak plain: there is more force in names
Than most men dream of; and a lie may keep
Its throne a whole age longer if it skulk
Behind the shield of some fair-seeming name.
Let us call tyrants tyrants, and maintain
That only freedom comes by grace of God
And all that comes not by His grace must fall;
For men in earnest have no time to waste
In patching fig-leaves for the naked truth.
—James Russell Lowell in "A Glance Behind the Curtain."

After you have read this paper,
loan it to a friend. He'll thank
you.

First Little Girl: "Do you believe in the
devil?"
Second Little Girl: "No! I's like Santa
Claus. It's your father."

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The story of how the American Federation of Teachers came to introduce their resolution and how and why the convention of the American Federation of Labor came to reject it as it did furnishes one of the most interesting chapters that has ever been written into the history of public education and the reception of Mr. Jorgensen's book will, therefore, be watched with interest. The book has a total of 80 pages, is well printed and contains many excellent half-tones, Prof. Richard T. Ely, Henry George, Jackson H. Ralston, Matthew Woll, Victor Olander, E. J. Mannion, William Green and others including a group picture of the officers of the American Federation of Teachers. Published by the EDUCATION PROTECTIVE ASSOCIATION OF AMERICA, Inc., 1344 Altgeld Street, Chicago, Ill. Price 50c.	

WELL, WELL, WELL!

"Prof. Ely is not only an able scientist, but one of unimpeachable honesty in the carrying out of his scientific investigations and the publication of the results thereof. He would not be associated with any organization whose purpose was to carry on propaganda in the name of scientific research."—J. C. FOTTRALL, President, University of Arkansas.

"Richard T. Ely is the father of applied economics in the United States. He has never been content unless he

THE ENCLAVIAL MOVEMENT FOR LAND EMANCIPATION

By Fiske Warren, *Yohanto, Harvard, Mass.*

There are now twelve enclaves varying in age from thirty-three years down to less than two. They cover 2,324 square kilometers or 909 square miles and yield a rent of \$237,809, have a population of about 7,000 and are to be found, for America, in the States of Alabama, Delaware, Maine, Maryland, Massachusetts and New Jersey; for Asia, in the Commonwealth of Australia; and, for Europe, in the Republics of Andorra and France. They have all been financially successful. They have two guiding principles:

First—The levy of the economic rent, meaning the rent of site-value alone, for the benefit of the community, whether the land is used or not.
Second—The freedom of all improvements, or enterprise, from any levy.
The first principle means the taking of the whole site-value as rent. This is right, because the people at large, by their presence and the market they afford, create this site-value.

The second principle means that no part of what a man makes for himself shall be taken from him by taxation (or rates).
The result of these principles is that industry is freed and a man retains the full reward of his labor. On the other hand, land cannot be kept idle for purposes of speculation, and each member has equality of opportunity to employ his talents in whatever direction seems to him best.

The land is held by an organization which lets it to lessees for long terms, usually 99 years. The rents are changed from year to year, if and as the values change.
It has been found that not only do the enclaves give better opportunities under the law of equal freedom than can be found elsewhere but they make for a better public spirit and a wider social sense. One humble, natural result of this is that in no enclave has a resident been convicted of a felony.

The enclaves also promote health, education and a more reverent and appreciative attitude towards the higher laws which finally govern us all.

The enclaves are exemplifications of the doctrines of Moses, of the doctrines of Henry George and of the doctrines of many an eminent man in between. They are a reconciliation of theory and practice, each of which gives value to the other.

Hitherto there has been no federation of the enclaves or central secretariat; the Georgian Trust, which was formed to expand the enclaval movement, being the only general body. Those interested should either write for further information to the Trustees of the Georgian Trust at Old Compton, Ayr, Massachusetts, who have for sale at 25 cents a copy, post-paid, annual volumes of the work. Enclaves of Economic Rent for the years 1921 to 1923; or consult under the title of *Camden*, the federal capital territory, the Official Year Book of the Commonwealth of Australia; or write to any one of the following:

Secretary of the Fairhope Single-tax Corporation, Fairhope, Alabama; Secretary of Arden, Arden, Delaware; Clerk of Tabanto, Harvard, Massachusetts; Clerk of Ardenvorn, Ardenvorn, Delaware; Trustees of Glavin Point, Preston, Maryland; Trustees of Tripolo, Kendal Green, Massachusetts; Secrétaire de la Société Lieftin, par Fontette, Aube, France.
January, 1928.

"I believe in the Single Tax. I count it a great privilege to have been a friend of Henry George and to have been one of those who helped to make him understood in New York and elsewhere. He often came to my office in Clinton Place where we had long discussions."—Samuel Gompers.