

July—August, 1922

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS
FOUNDED IN 1901

Land Tenure or Tax Reform---Shall The
Single Tax Be Emasculated?

By Joseph Dana Miller

California Standard Raised Again

Oregon Campaign Opens

Single Tax Party Nominates in Pennsylvania
New Jersey and New York

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What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for the sale or use of land, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from SINGLE TAX YEAR BOOK.

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PUBLISHER'S NOTE

THOSE whose subscriptions have expired and who have not yet responded to notices sent from this office are urged to do so at once. Save us this unnecessary expense.

ERRATA.—On page 79, line 4, of the second column of the May-June Review, article by Boyan Butusharoff on "Bulgaria," for 5 acres read 45.

The Single Tax Review

VOL. XXII

JULY—AUGUST 1922

No. 4

Current Comment

WE are on the ballot in California! This announcement which we are now able to make, and for which the REVIEW has been delayed a few days, will thrill the real friends of the movement from coast to coast. The State where Henry George began his work, and in which it may be destined to find its full and final fruition, will again be the arena of battle for the cause to which he gave his life.

Mr. James A. Robinson has done his work well, and against great odds. We append the following telegram which was dispatched to him on learning of the victorious outcome of his work and that of the men and women in California who so ably assisted him:

TO JAMES A. ROBINSON,
San Francisco, California.:

Congratulations to the people of California on your successful effort to place on the ballot the initiative measure reviving the principles and teachings of Henry George. This is a long step toward human freedom. The restoration of the land to the people is the big issue in this campaign. May all good Americans support the measure. It would establish and make permanent our national ideal, equal rights to all and special privileges to none.

WILLIAM J. WALLACE,

Chairman National Single Tax Party.

THE *Cleveland Commercial* reports Richard Feiss, of the manufacturing firm of Joseph & Feiss of that city, as saying that there are three groups in industry that must realize their dependence upon one another. These groups he describes as "capital, management and labor." Business will not be successful, he intimates, until these groups prevent selfish aims conflicting with the broadest industrial point of view.

It is strange that Mr. Feiss should have ignored another group in this partnership—the silent partner that levies on capital, management and labor, the partner that, contributing nothing to the product of these other three, takes without earning. If Mr. Feiss will glance at another Cleveland paper of about the same date, the *Cleveland Press*, he will find an article under the heading, "Raise Rents as Business Gains," in which it says:

Now factories are putting on more men and women, Summer improvements are under way, streets are being repaired, steel plants are installing new equipment and overhauling old. The general tendency is toward greater activity and increased earnings.

As a result landlords feel safe in boosting their rent.

An illustration of the situation is shown in the vicinity of Coit Road and E. 140th street.

The Fisher Ohio Body Co. is located there. It recently added a large number of men to its working force.

Almost at once, landlords in that vicinity increased rentals of homes. The boost averages \$5 a month.

That same condition prevails in other parts of Cleveland.

REV. HERBERT S. BIGELOW is reported to be advocating an old age pension for the State of Ohio. It is said that this measure is likely to win in the legislature. The plan is said to be to get this pension law without indicating any specific means of raising it. This is in accordance with the theory that if the needs of revenue can be sufficiently increased the legislature will be compelled to revert to the tax on land values. That was the burden of many a rose-hued prophecy in the past. Along came the war and called for an increase of several billions in revenue. Then we adopted a host of new taxes—income, inheritance and capital taxes. And there was talk of a Federal Sales Tax. But no talk at all of a land value tax.

Let the Single Taxers of Ohio get together and fight for this pension provision providing no means of getting it, but leaving it to the prolific inventive faculties of the Ohio legislature. Then the Ohio citizen will find a few more taxes added to the list which Brother Doty, of Cleveland, compiled not long ago. And the people who get the pension will pay it. And life will be harder all round for everybody.

These activities are worse than useless. We assume that it is another scheme to slip over a part of the Single Tax on the people. It smacks so much of Mr. Bigelow's former activities, which finally resulted in the introduction into the Ohio Constitution of the Initiative and Referendum, but the inhibition of their use to secure the Single Tax, which was hailed by Mr. Bigelow and his friends as a great victory for the cause! Isn't the game a little bit overplayed and out of date in this year of our Lord?

SURELY there was need for a Single Tax Party when nearly everybody else was engaged in playing at schemes of this kind. Surely there was need for a declaration of our principles in a platform that left no doubt of what we wanted and why we wanted it. "The Rent of Land Belongs to the People." Out of it may be met all the needs of revenue and, reasonably enough, an Old Age Pension as well.

S. H. KLEINMAN, president of the S. H. Kleinman Realty Company, of Cleveland, says:

Real estate is practically the basis of all wealth, as a close study of conditions will prove that about 99 per cent. of all those who have acquired independence have done so either directly or indirectly through real estate. This is occasioned by the law of supply and demand. *The supply of Mother earth never increases, while population is ever increasing.*

The earth is our Mother. Yet to 95 per cent. of us, citizens of the United States, she is a Stepmother because of our laws.

IN a recent work by Will S. Monroe, published by the Page Company, of Boston, entitled "The Spell of Sicily, the Garden of the Mediterranean," the author attributes much of the suffering existing among the poor to the intolerable burden of taxation and says:

"At Palermo, for example, the workingman pays 4 per cent. of his earnings in local taxes, the tradesman with an income of \$1,000 pays 1½ per cent., and the property holder (rentier) with an income of \$3,000 pays only one-half of one per cent."

MR. J. W. BENGOUGH, of Toronto, having presented the Single Tax in a public address in Victoria in the way he prefers to present it, as the taking of "people value" while leaving undisturbed private ownership in land, has called down upon his head the criticism of Rev. Alex Macdonald, Bishop of Victoria.

Mr. Bengough is fond of laying stress on the fact that the Single Tax permits private ownership of land while taking the value that attaches, not to the land, but to the presence of people. While not desiring to quarrel with this mode of statement, since its literal truth is not to be denied, we are doubtful whether those who profit by the taking of economic rent will find it any more palatable. And this conclusion is brought out by the Bishop's criticism. He says:

But, you will say, Single Tax in itself does not involve the denial of private ownership of land. I will grant you this, for the sake of argument. But it involves the assertion of the community's right to take toll of the man who happens to own land, independently of whether it yields revenue or not, and to take such toll only of the man who happens to own land.

THE Bishop's contention that the Single Tax involves the taking of toll by the community from those who own land is an appeal to the ideal of justice which if he once gets the question straight in his head, will inevitably compel him to agree with what Mr. Bengough and other Single Taxers contend for.

The economic rent of land if allowed to remain untaxed is a private instead of a public toll—a tax levied by the individual upon community or people-created value. The Bishop will come to see that to speak of the Single Tax—a method of recovering this community-produced value for public purposes—as a "toll," is a misnomer. When it is allowed, as it is now, to go into private pockets, it represents a continuous toll or tribute on all the people. The Single Tax is the method of recovery of this natural fund by those who produce it and to whom—if any sacredness attaches to property—it should go.

The fact is, the Reverend Bishop has not examined the nature of land value or economic rent. Perhaps this is at the basis of much misrepresentation of our doctrines. Once the nature and genesis of economic rent are clearly grasped, the Single Tax, or the taking of economic rent, follows as a natural sequence.

The Mencken Inferiority Complex

AN animated sneer, labelled by its progenitor Henry L. Mencken, loses no opportunity for classing the advocates of the Single Tax with the socialists, prohibitionists, and adherents to various isms who, he claims, are trying to deprive the small and select coterie of alleged intellectuals to which he belongs of their dearly-won liberties. When he first found occasion to include Single Taxers in his list of objectionable persons it may be charitably supposed that he was merely guilty of gross carelessness in criticizing a philosophy of which he knew nothing. Someone must have politely informed him as to his mistake, with the result that instead of mending his manners he has gone out of his way to exhibit his obsession on the subject of the Single Tax.

"Ignorance, Madam, pure ignorance," was Dr. Johnson's explanation of his mistake in regard to a certain bone in the horse's leg. Ignorance, or malice actuated by envy of the superior intelligence of men and women who have a reasonable explanation of economic phenomena that he cannot understand, must be the reason why the Mencken person finds it necessary to assail and misrepresent what is essentially a movement for human freedom.

Profoundly ignorant of economic laws; shallow, bumptious, arrogant and insolent, by dint of iteration of a few shopworn phrases Mencken has succeeded in getting a following among the educated "boobery" that is unable to distinguish between knowledge and pretense. Bluff, bluster, and a facility for calling names, constitute the Mencken stock-in-trade, and in the welter of ignorance on subjects of real importance that prevails among the writers of the day, in the popular expression he, "gets away with it."

Evidence that he recognizes his own inferiority is exhibited by the editor of the *Smart Set* throughout his anti-Single Tax lucubrations. He doesn't know what the Single Tax is, or what it will do. To his shallow mind anything that he is not able to comprehend must be wrong, and its advocates fools. As an individual Mencken is not worth a passing notice. As a typical representative of the supercilious intelligentsia that can only sneer and make faces at ideas beyond its ability to understand, he is easily Exhibit A.

The Common Heritage

WHENEVER there is in any country uncultivated land and unemployed poor, it is clear that the laws of property have been so far extended as to violate natural rights. The earth is given as the common stock for man to labor and live on

THOS. JEFFERSON.

Monopoly Based on Land

THE steel trust depends on control of ore and coal lands and not on machinery and mills. The latter can be quickly duplicated. The former cannot."

CHARLES SCHWAB.

Land Tenure or Tax Reform?

Shall the Single Tax Be Emasculated?

WE believe the time has come for a frank exchange of views between those Single Taxers whose conception of our principles is so radically different from the doctrine as laid down by Henry George, and those who have espoused the truth as he taught it. For we appear to have arrived at a position in the history of the movement where these two groups are contending for control.

We are of those who believe in, and have consistently stood for a wide tolerance of all methods of propaganda. We have tried to be sympathetic with those who preferred to expound the fiscal advantages of the Single Tax, while laying little or no emphasis on its more important relations. That the Single Tax was the method of restoring the land to the people, and that it did not greatly matter, in that event, whether some other taxes remained in force, seemed to us the real gist of the matter. But, nevertheless, we were not disposed to quarrel with those who seemed to be doing good work by approaching it from the other angle.

MUST WE RECONSIDER OUR POSITION?

But more recent developments have led us to reconsider our position. Those who have chosen to preach the Single Tax as a fiscal measure now claim a monopoly of all wisdom. They appear to have united, not alone in the effort to minimize the doctrine as laid down in "Progress and Poverty," but to stifle every independent political expression of the Single Tax. This attitude of hostility extends, not only to the Single Tax Party, but to every effort to submit our doctrines to a referendum of the voters. While using a new terminology, and talking taxation exclusively, these advocates of the Single Tax have so emasculated the principle that it parades respectably before Chambers of Commerce and Boards of Trade. We would do well to keep in mind what Peter Witt says in an interview in the *Dearborn Independent*, that he always tries to find out what the Cleveland Chamber of Commerce stands for, and then make sure that he is right by standing for the opposite. This is a humorous exaggeration, of course, but to those who treat these bodies with homeopathic doses of Henry George it will seem almost blasphemous.

INFLUENCE OF CHAMBERS OF COMMERCE ON OUR LECTURERS

Chambers of Commerce and Boards of Trade do not make social revolutions. Such teachings of our principles as they will accept from our paid lecturers are very apt to be perfectly harmless. And the influence exerted by our speakers on such bodies is not likely to be as marked as the influence they exert in turn. If our speakers can appear before them and put the Single Tax in a way that is palatable, the proposition will soon assume that quality of moderation in which the real purpose of our doctrine

will tend to disappear. The Single Tax will soon come to be "subdued to what it works in, like the dyer's hand."

And this is precisely what is happening. A small number of Single Tax lecturers are presenting the Single Tax in a way in which we defy the spirit of Henry George to recognize his child.

MIGHT NOT THE SINGLE TAX DISAPPEAR?

Prof. Edwin Grant Conklin, in a recent article in the *Yale Review*, says that "it is possible for the human race to pass the summit of evolutionary progress, and degenerate into a state decidedly inferior to the present one." Bertrand Russell, in the *June Century*, indulges in similar speculation.

It is quite possible that civilization, possessing both the capacity and tendency to move forward, may, under the influence of forces everywhere at work, move also backward. It is also quite possible that the Single Tax movement, on which we believe social salvation depends, might be lost in this generation. The rights of mankind to the earth it inhabits is a conviction none too firmly fixed in the minds and hearts of men. There are not enough active, militant advocates of the movement to secure for it an assured longevity. Its utter disappearance is therefore not a remote contingency.

If we need proof of the possibility of its disappearance we have but to refer to the loss of similar, or rather the same movement, in history; that of the immortal Gracchi; of Gerrard Winstanley, of whom the late Louis Berens has written so entertainingly; but, chiefly, of the utter fiasco which befell the teachings of the French Physiocrats. It is easy to say, of course, that these early French economists did not see the full relation of their problem. But its further and complete development was well within the range of their vision. It matters not through what tragic circumstances that vision was obscured. Obscured it was, and one more of the great pathfinding experiments in history, its promise as well as its immediate fruits, was lost in the confusions of counsel that followed the great social upheaval of the French Revolution.

It will doubtless seem preposterous to the contented and easy-going Single Taxer that his particular doctrine may follow these other attempts to solve the land question into forgetfulness and oblivion. All that is needed to finally and completely obscure it is to attenuate it sufficiently, to systematically ignore its tremendous implications, to talk it only as a method of tax reform to the exclusion of its importance as a fundamental social change.

A REVIEW OF PAST POLICIES

It is with this aspect of the question in mind that we must refer to what has gone before. It is not pleasant to indicate that the Single Tax movement has suffered from its leader-

ship. From whatever motive, these leaders almost from the beginning frowned on organization; indeed, they distinctly gloried in their ability to prevent organization; apparently realizing, in some cases, that only by absence of organization could they maintain their nominal leadership. The absence of organization also enabled individuals to make bargains, implicit or implied, with political organizations for their own advancement. It enabled others to make their own interpretations and definitions of the Single Tax. It enabled a few of the politically ambitious to rally Single Taxers of their localities to the support of civic movements having little relation to our principles. And finally, following the example of these leaders, the men and women of the movement rushed into the Democratic Party under the theory that they could best advance their cause politically by bringing to bear such influence as they could wield on the leaders of that party.

Even when the error of this policy was clearly perceived, no effort was made to retrace our steps. By this time most of the leaders were lost to us; others who remained, with still ungratified ambitions, were too strongly imbued with early habits of thought to advocate any change of policy, and then again their turn might come.

SINGLE TAX BECOMES MORE AND MORE ATTENUATED

It is no marvel that the Single Tax should now have begun to show signs of modification and softening of its full demands. Single Taxers pointed with pride to concessions to our principles made by the dominant parties—not important at any time. With these they pretended to be satisfied—indeed, they had to be. But the inevitable tendency was to lay less emphasis on the principle, and more on the things that merely slanted our way. In short, the Single Taxer became less of a Single Taxer and more of a Democrat. It was all very natural and to be expected.

ERECTING STRAW MEN AS OBSTACLES

The great principle of the restoration of equal rights to the land now almost lost itself in talk of local option in taxation; abolition of the personal property tax; proposed exemptions, in whole or in part, of labor products. Worse, still, we were told that we should devote ourselves to securing the Initiative and Referendum as an instrument to get the Single Tax, and the Fels Commission spent thousands of dollars of Single Taxers' money to obtain the passage of direct legislation laws in States where these did not exist, though ten or more already had them.

We were not to say publicly what we wanted the I and R for, though how the open espousal of that reform by the Fels Commission, which was the mouthpiece of the movement at the time, could have been kept a secret, was not disclosed. We were not to talk Single Tax in connection with our advocacy of the I and R for fear of arousing opposition to direct legislation. Always it was something that had to be done first before we could begin to work for the Single Tax.

Curiously enough, it now appears that even if you get the I and R the work for the Single Tax must be postponed from time to time for fear of imperilling the instrument, so tenuous is the thing we struggled so hard to obtain. For a group of Los Angeles Single Taxers tell us we must abandon the effort to get on the ballot in California this year, so that the existence of the I and R may not be endangered. Approximately 200,000 voters of that State who have voted for the Single Tax in previous years, must be denied the privilege of voting this year, so that the I and R may continue as the law of the State, though just how the situation will be changed two years from now we are not told. Nor do we see what use the I and R is to Single Taxers if it cannot be used to get votes for Single Tax measures.

THE INEPTITUDE OF OUR LEADERSHIP

To the outsider the ineptitude of our leadership must appear the most astonishing thing in the history of the movement. Our leaders have so distrusted their own ability to maintain their leadership that organization, as we have shown, has been expressly deprecated. It was a leadership that losing sight of the principle, has swung the support of the great bulk of their followers, now to Bryan, now to Hearst, or some other clay idol who has temporarily dazzled the vision of the thoughtless.

It is true that Henry George urged the support of the Democratic Party when Grover Cleveland threw his tariff message into the arena. There seemed ample justification for this course; it seemed as if the whole labor question would be opened up as a consequence of the discussion that would follow. But Henry George was quick to repudiate Grover Cleveland, throw off his party allegiance, and stand in open rebellion. He did not advocate the formation of a Single Tax Party at that time, but he stood for the next best thing, an independent, voting and working Single Tax solidarity. He was twice an independent candidate for mayor. The men back of him were, for these campaigns, a Single Tax Party, whether they called themselves so or not. If this tendency to group action had been preserved, the need of a Single Tax Party might not have existed; at all events, because it would have served the same purpose. But this perhaps would have been too much to hope, with big political plums reserved only for those whose partisanship in the Democratic Party was of a more inflexible kind.

CURRENT MODIFICATIONS OF SINGLE TAX

The movement started by Henry George with the publication of "Progress and Poverty"—started rather with his dramatic campaign in 1886—had for its purpose the securing of equal rights to land. In writing his first great book he set himself to consider the "Problem of the Increase of Want with the Increase of Wealth, and the Remedy." Such is the sub-title of the work.

The method of attaining the equal rights to the use of the earth, of throwing open the natural opportunities to labor, and thus abolishing poverty and unemployment, was

a secondary consideration, an important one, of course, but secondary. For it is conceivable that there might have been other methods of accomplishing this result. On examination there does not appear to have been any other, so this method—the Single Tax—was selected. It had the advantage of being in accordance with customs pursued in civilized and stable communities, and the instrument for its effective administration already existed in our taxing machinery.

The point I want to emphasize is this. That when we dwell solely upon the advantages of the so-called Single Tax as a tax measure, we are exalting the advantages of what is only a method. We begin where we should leave off. We are losing sight of the greater results which the method is designed to effect. For it is not necessary to get rid of all taxes—it is conceivable that a number of taxes might remain and yet the land be open to all on equal terms. What is chiefly desirable—what utterly overshadows any, even the most important tax consideration—is that the earth should be made free to men. That this great social change we advocate can be brought about by a method which has advantages of its own, is merely one more recommendation for it.

AN ANALOGY

The viewpoint is analogous to the habit of pious churchmen to whom the church, and not the thing it stands for, becomes exalted in their imaginations to the disadvantage of the higher spiritual outlook. It is the most natural thing in the world, as Herbert Spencer has shown us in a series of valuable illustrations, for men to exalt the symbol over the thing symbolized. At last memories of the original source of this symbolism pass utterly away, and only the almost meaningless symbols survive.

A CURIOUS PHASE OF ATTENUATION

Henry George approached his problem in this way: "The tenure of land is the fundamental fact which must ultimately determine the conditions of industrial, social and political life." No word here of "setting up a sane tax system." (See *Tax Facts*, for June, edited by Stoughton Cooley, Los Angeles, California.) Setting up a sane tax system follows merely as a consequence of the method, which Mr. George leaves to later consideration. The object to be attained is first stated, which is so to change the existing tenure of land that the industrial and social life of the people may be determined for the better.

Land and Liberty, the organ of the Single Taxers of Great Britain, in a recent issue, has so well stated our purpose that we venture to quote:

"We hold to the truth that as all have equal rights to life so all have equal rights to land. We propound the theory that the land belongs to the people. The value attaching to land as land (apart from improvements) is a public value. The wealth produced by capital and labor is the private property of those who produce it, but the landlords theory is that they can rightfully appropriate

wealth they do not produce by charging rent for the use of land. It is only on land and from land that wealth can be produced at all; and in considering the production of wealth, of all the definite facts we come across none is more undeniable that land as such varies in value according to its situation and the opportunities it affords. The law of rent is no myth. It commands the respect of mankind. Consciously or unconsciously every one must recognize it from those who willingly pay £100 a square foot for a site in the heart of London, to those who by experience know that 10s. an acre on some hillside is an excessive price for a foothold.

This public value attaching to land is a fact that no one can gainsay. Examination of the causes that give rise to it leads to the conclusion, that the private appropriation of the rent of land is a deep-seated wrong; a wrong that permits some privileged persons to hold the natural resources of the country to ransom; a wrong that registers itself in the definite facts of poverty in the midst of abundance; unemployment, gruesome housing conditions and hardship for all who live by labor. The definite remedy for this wrong is to get rid of it as speedily as may be by asserting the common ownership of land, and on that principle, taking the rent of land in taxation for the use and benefit of the whole community."

I am going to contrast this with the smug defence of the land speculator which the issue of *Tax Facts* for June now before me contains: It is as follows:

"It appears to be the fashion in some quarters to call the land speculator hard names, and to say he is an enemy of society, to be run out of the community. That is hardly fair. The land speculator is just like other men, no better, and no worse. He obeys the great economic law that we all obey, which is to gratify our desires by the least exertion.

The land speculator seeks wealth. He sees that land in growing communities, when lightly taxed, increases in value faster than would the interest on a like amount of money. He thinks it easier and safer to get this increase than to bother with building houses, or engaging in business. In short, he becomes a land speculator because he thinks that the easiest way to satisfy his desires."

The justification of the land speculator, that he seeks in this way to "satisfy his desires with the least exertion," would, of course, apply with equal cogency to the man who waylays the unprotected traveller on the highway. Dick Turpin and Claude Duval are exonerated "by the same token," as our Irish friends would say. They obeyed the same economic law; highway robbery was not effectually prevented, and indeed did not at the time lack a share of popular approval.

In a communication to a recent number of the *REVIEW* Mr. Cooley condemned those who call landlordism "robbery." Mr. George was as severe as that in his characterization of those who profit by that institution. He indicated that they were potential thieves and murderers. In his "Answer to the Pope" this paragraph occurs, which we leave Mr. Cooley to ponder over:

"Thus Cain and Abel, were there only two men on the earth, might by agreement divide the earth between them. Under this compact, each might claim exclusive right to his share as against the other. But neither could rightfully

continue such claim against the next man born. For since no man comes into the world without God's permission, his presence attests his equal right to God's bounty. For them to refuse him any use of the earth which they had divided between them would therefore be for them to commit murder. And for them to refuse him any use of the earth, unless by laboring for them or by giving them part of the products of his labor, would be for them to commit theft."

A FINAL WORD

Until the Single Tax movement purges itself of all camouflage, and advances into the open with its message of glad tidings to the poor and needy; until it announces boldly what it wants and why it wants it; until it thunders against the institution that makes for poverty and misery, its preaching will fall upon deaf ears.

At a time when civilization trembles, when statesmen and politicians palter, when the masses grope blindly, it is tragic that we, the bearers of the Message that is the only conceivable solution of this perilous problems, should talk in terms that are not of sufficient power to ruffle the feathers of a canary.

JOSEPH DANA MILLER.

Trying to Make a Dishonest Business Respectable

NOT long ago—in May of this year—a national convention of the Real Estate Boards of the country met at Los Angeles. We are told by the special reporter of the *Los Angeles Examiner* that these men and women have been trained to analyze community values as well as land values—note the words "as well." 350 automobiles carried the members of the convention to San Francisco, where they had the opportunity to observe the orchards and the rich farms that dot the San Joaquin Valley. The incident irresistibly recalls the temptation offered to Jesus by Satan on the summit of the hill when he showed him all the natural resources of the earth as they lay unmonopolized at that time, and offered him dominion over them.

We are told in this issue of the *Examiner* by Edward T. Keiser, who is State Real Estate Commissioner of California, that the real estate business of California once had a very bad reputation owing to the "nefarious schemes of irresponsible members of the profession." Then the legislatures passed a law licensing every real estate dealer at \$2,000. Those found guilty of dishonest dealings have their licenses revoked and are in addition subjected to a penalty of fine and imprisonment.

We are glad of this effort to make the business of real estate selling—which after all is mainly land selling—respectable. We might indicate that the business needs it. Based as it is largely on the selling of values made by increase of population at a given point, the sale of permissive tax titles on future production, the whole thing is chief among modern infamies. We do not quite comprehend how anybody can understand and still do it, and not feel ashamed of himself. Of course, there is a part of the business which,

consisting of the sale of improvements, is as legitimate as any other kind of salesmanship. The bringing of buyer and seller together is quite as useful a function here as elsewhere. But this is the smallest part of the business that concerns the men who composed the convention that met at Los Angeles.

Of course, the State license in California is a sort of recognition of trades unionism among real estate brokers. Like other trades they try to monopolize the business, and restrict the numbers of those engaged. That it may prevent the grosser forms of fraud may be conceded. Of the men who gamble in land values few can win, and when they do, they take where they do not earn, and men and women who toil are poorer in consequence. It is a shabby business. The Louisiana Lottery, which the government outlawed, is respectable in comparison.

Faulty Methods of Education

J. CLARENCE DAVIES, INC. and Joseph P. Day, Inc., at 67 Liberty street, this city, printed ads. for the sale of the Astor property on June 14. They say in large display:

"If the Astors had cut up into lots and sold at auction the Medcef Farm, which was on Broadway from 42nd to 46th streets running to the Hudson River where the Hotel Astor now stands, and the Putnam Building and many theaters, and your grandfather had bought some of the lots, YOU WOULDN'T HAVE TO WORK, WOULD YOU?"

This last is in large type. It was read by thousands of readers. And how many stopped to think what it meant?

Perhaps Single Taxers may say that they have overrated the intelligence of the people. They may say if the people were really intelligent, Messrs. Day and Davies would not dare to make such an appeal. They would not dare to point out so frankly how a few may live without work. Single Taxers have been preaching the evils of present conditions for over a generation. They have urged that the system that permits individuals to pocket values that the community creates is a "Bold, bare and enormous wrong." Yet here are two auctioneers who say just what we have been saying for forty years, and nobody turns a hair.

What's the matter with us? For there must be something the matter with us. The fault is not wholly in the people, muddy as many of their brains are.

Well, here is just where the trouble is. We have been content to preach about these evils and the remedy for them. We have preached, but we have not acted. Even when we preached it was not in the language of the people, but in academic terms. We did not dwell upon the appalling social wrong, the wrong that makes of the earth the private property of a few. Instead we talked taxation. Then, too, many of us spoke from democratic and republican platforms, talked free trade, initiative and referendum, currency, anything but the stopping of this gigantic social wrong. When it was proposed to get out and vote against it through candidates of our own selection, it was curious to observe the timidity of so many who had avowed their willingness to

die for the principle. Not a single valid argument could be advanced against the proposition that we should stand for what we believed in—stand politically, withdrawing ourselves for once and all from the parties of the House of Have (the parties of Get More by the same anti-social means) and declare ourselves for the House of Want (the disinherited). That Single Taxers should adopt the only method by which economic truth can be translated into terms of law, the method given us by the founders of this government, permission to express what we wanted at the polls, seemed so daring a proposition that some of us fairly gasped at it.

They told us that we should continue methods of education exclusively. Very well. We have educated the people so successfully that Messrs. Day and Davies do not fear to print what we have been telling them for forty years in little lecture rooms, before Chambers of Commerce, telling it not in terms of the great social revolution, but presenting it as a phenomenon of considerable interest to those who had the leisure to study it, for which the remedy is the gradual, very gradual, shifting of taxes from improvements to ground rents. And this was varied by a few anecdotes about fining men for building houses every year and fining men only once for robbing henroosts. And the hearers depart, greatly tickled with the natural facility of the speaker and his very humorous presentation.

No, the fault is not entirely with the people. It is in ourselves.

The Ignorance of the Educated

JULY 22nd, 1922, should be a memorable date in history. For it was in the issue of *Collier's* of that date that the following momentous editorial paragraph was published:

"Jimmy Hopper adds an interesting chapter this week in his report of a physician's opinion that the state of our glands has a good deal to do with the state of business. We showed this article to one of the great gland experts of the world, and his opinion confirms our belief that it may prove to be an important contribution to the study of the business cycle with which Mr. Hoover's engineers in Washington are now engaged."

That any man with sufficient education, not to say intelligence, to achieve the position of editor of a "national weekly," should be capable of writing down and having put in type such drooling idiocy is perhaps the best proof that Americans are economic illiterates. Imagine the mental calibre of a physician, who has been properly "educated" and graduated from a medical college, who would indulge in the kind of "scientific" rot just quoted. Consider the kind of "engineers" employed by Mr. Hoover at the public expense to study business cycles, when they are expected to give attention to the weird conjectures of half-witted experts. And this is high-class journalism in the year 1922!

The saddest feature of such painful exhibitions of mental decadence is that even when the writer of the paragraph in question is told that he is an immortal ass he will not have intelligence enough to realize the justice of the description.

Which Value Tax?

A TITLE to land is a franchise to use it and also a franchise to keep whatever (ground) rent the government does not take by taxation. When some portion of the rent is left to the land "owner," the land not only has a value for use, but also a value as a means of appropriating (ground) rent, and it then seems to have a selling value. When the government leaves no rent for the land "owner" to keep, his title is then only a franchise to use land. While such a title may change owners, when it does so, if there is any "consideration" at all, it will, accurately speaking, be paid, not for the land, but for something else. And the value that any land seems to have as a means of appropriating rent, is inherent in the franchise and not in the land; and what is called its "selling value" is merely the market value of a law-made privilege to appropriate (ground) rent.

Many advocates of the taxation of land value fail to see that the good results of such taxation cannot be gained by a tax levied on the so-called selling value. Why a tax on "selling value" will not do the good things which they think it will, may be shown as follows:

If a piece of untaxed land can be rented for \$60 a year, and the current rate of interest on money is 6%, the rent is equal to the interest of \$1,000 for one year; and because the use of this land is worth in the rent market \$60 a year more than the use of land which is free of rent, it is as good to the tenant as \$1,000 at interest at 6%, and the capitalized rent or rental value of the land will be \$1,000; and because the land is not taxed the owner can appropriate the whole amount of the rent, and the land is as good to him as \$1,000 at interest at 6%, and therefore the "selling value" also will be \$1,000.

If now a tax of 1½% be levied on the land, its value to the tenant for use will not be changed by the tax; the annual rent will still be \$60 and the rental value \$1,000. But, as the government takes \$15 of the annual rent, the land "owner" can keep only \$45 and his franchise to appropriate rent will be only as good as \$750 at interest at 6%, and therefore its selling value will now be only \$750.

If the tax be \$30 instead of \$15, the rental value will still be \$1,000, but the "selling value" will be only \$500.

If the tax be \$60, the rental value will still be \$1,000, but the franchise to appropriate rent has now vanished, and its selling value is zero.

If the law levies this \$60 tax on the rental value, that value will not be changed and there will be the same value to tax next year; but if the law levied the tax on the so-called selling value, there will be no value at all to tax the next year.

A careful analysis of rental value and "selling value" makes it plain that a land value tax should never be levied on "selling value;" for it always diminishes that value, and by so doing lightens the tax burdens that rented value ought in justice to bear, and tends to shift them more or less to other values and other things.

Rental value is the use-value of land; so-called selling value is merely the market value of the franchise to appropriate (ground) rent; and this value rises and falls with the variations of rent, interest, and rate of tax. To turn a part or all of (ground) rent into government revenue, is a very simple matter, but to undertake to do this by taxing a law-made privilege instead of rental value, creates a confusion of taxable values that complicates the collection of the tax on rent and makes the results of such an attempt very uncertain.

ASHER GEO. BEECHER

Henry Bool

HENRY BOOL died at his old boyhood home in the little village of Montecute, Somerset, England, on March 27. Although inclined to shrink from any publicity regarding his work to promote social justice, he was widely known in this country and in England among certain groups interested in reform. I had the pleasure of his friendship for many years when he lived at Ithaca, N. Y., the home of Cornell University. For some time he was one of Ithaca's most prosperous merchants.

I first remember him, when I was a boy living in the village of Ludlowville, ten miles from Ithaca. My father was a Presbyterian minister. Mr. Bool called at our house to see if we had any pictures which we wanted framed. He traveled on foot from door to door, lugging with him quantities of specimen mouldings. Whether he took any orders or not from our house I cannot say, but in a discussion which he had with my father he left in my mind some ideas as to man's inhumanity to man which have never been forgotten.

At that time he had a small shop, over Miss Ackley's news room on North Aurora street in Ithaca, where he executed his orders for picture framing with his own hands. From this small beginning the business grew into an art store, then a furniture store, and finally into a large house-furnishing establishment occupying one of the most prominent stores in the city. Later, he also established one of the first stores in the city for the sale of flowers and plants. He bought a farm on East Hill and there erected extensive greenhouses.

And then one day he woke up to a realization of the uselessness and folly of spending any more of his time at the money-making game. As rapidly as possible he sold his business property and gave his time to the books and magazines which he loved and to his ambition to promote saner living on the part of mankind.

I well remember how in 1886 he was intensely interested in Henry George's campaign for mayor in New York City. But his aversion for politics prevented him from giving a hearty approval to the methods then employed by the Single Taxers. Chapter IX of Herbert Spencer's "Social Statics" seemed to him the best statement of what he called the doctrine, "that all mankind have equal right to the use of the earth." Mr. Bool's interest in land re-

form was shown by a gift of \$1,000 to help along Luke North's fight for "Great Adventure" in California.

Mr. Bool was deeply interested in the career of Governor Altgeld, of Illinois. When the Chicago Anarchists were tried, convicted and hung, Mr. Bool was a subscriber to *Liberty*, published by Benjamin F. Tucker. *Liberty* was one of the comparatively few American publications which protested against this illustration of "truth forever on the scaffold." Mr. Bool from time to time extended liberal assistance to Mr. Tucker in his work. Horace Traubel was another publisher in whom Mr. Bool was greatly interested.

I remember how deeply Mr. Bool was interested in Oscar Wilde's "Ballad of Reading Gaol" and "The Soul of Man under Socialism," in Walt Whitman's poems, in all Thoreau's works, in the writings of Rousseau, in Thomas Paine, Henry D. Lloyd, Kropotkin, Tolstoy, Ibsen, Elbert Hubbard, Emma Goldman, John Galsworthy, Ernest Howard Crosby (and his Whim), Edward Bellamy, Max Eastman, Nietzsche, William Morris, and Mark Twain. The foregoing is only a fragmentary list but shows the authors he loved best.

After disposing of his business interests in Ithaca, Mr. Bool spent a year or two in Florida and then returned to England. At Montecute he was successful in getting enough land condemned to put up eight modern cottages for working people which were rented for a nominal price. He also built at Montecute a three-family apartment, one of which he occupied until the time of his death, his niece, Miss Mary Bool, keeping house for him. I believe he was about 75 years of age when he died.

He was ill only ten days with bronchial pneumonia. His body was cremated according to his wishes.

Mr. Bool was warm-hearted, impetuous, generous, prompt to make decisions. He loved his fellow-men and he spent much money and a large portion of his life in efforts to promote human freedom, and the happiness that flows from it.

Madison, Wisconsin.

CHESTER C. PLATT.

Taxes the Foe of the Church

A NEWS story from Senatobia, Miss., printed in the Sunday *Visitor* from the New Orleans *Times-Picayune*, says that at a meeting of the taxpayers held here William Carter of Tyro asserted that high taxes were not only driving capital from Mississippi, but that they were also undermining Christianity and churches. He says that there are six churches in Tate county without pastors, that there is only one Baptist preacher with about twelve or fifteen churches of this denomination in the county, that there is no Presbyterian preacher and three churches of this faith are leaderless. The Methodist churches had preachers because they were sent by the conference, he said. The cause of this lack of ministers in the county was laid by the speaker to high taxes and no money left to pay the preachers.

The *New World* (Catholic), Chicago, Ill.

Our Australian Letter

CALM AFTER STORM

LAST month the Labor Party in New South Wales was bemoaning its defeat, this month the Coalitionists are bemoaning their victory. At any rate, the previous government has left such an accumulation of debts and obligations of all kinds that their successors, who have inherited the results of their predecessors' mistakes, are faced with financial and other difficulties of the gravest sort. But the new Ministry, headed by Sir George Fuller, is apparently sincere in its desire to grapple manfully with the present state of affairs, and the moment Parliament opened, a Bill was introduced reducing the salaries of members by £275 a year, bringing them down from £800 to £525. The amount was amended to £600, which will probably be adopted, notwithstanding the opposition of the Labor Party, which insists that the election expenses are so heavy that members need big salaries to enable them to make both ends meet.

The Labor members also contend that, instead of the same reduction being made for Ministers as for ordinary members, the reduction in the salaries of the former should be on a proportionate scale, to which it is retorted that Ministers have to give their whole time to their work, whereas ordinary members often have private businesses of their own. The demand for money to meet the Labor deficits is so pressing that Parliament was asked to impose a super-tax of 6d. in the £ on all income, such as has been imposed every year since the war. This measure will also probably be carried, the government making it plain that it is only to be a temporary expedient, which will be dropped so soon as things get a bit straightened out. One thing the elections did, and that was to prove unmistakably that Proportional Representation is far superior to the old-fashioned electorate method of choosing members. Had that system still been in vogue the Coalition victory would have been so complete that the Labor Party would have been wiped out almost to a man, and that very important element would have been practically unrepresented in the new House. As it is, the Coalitionists and Progressives have a strong majority, amounting to 14 as a combination, but all the other constituent elements in the community are represented according to their numerical strength.

AN INTERESTING EPISODE

An interesting episode in connection with the opening of the new Parliament was the election of Mr. Levy as Speaker. This is the member who, when both sides in the late House numbered 45, accepted the position of Speaker at the solicitation of his opponents, and enabled the Labor government to hold on for nearly two years when their extreme measures pricked his conscience and he resigned. This brought on the appeal to the people which had such a disastrous result for the Labor Party. Mr. Levy regained his seat in spite of the opposition, or at any rate the non-support, of the Nationalists, and there being no better qualified Speaker he was nominated by the government,

supported by both sides of the House, and, notwithstanding some bitter remarks from a few Labor members who resented his having brought about the defeat of the Labor Party, he was re-elected to a position which requires more than ordinary talent to adequately fill.

SERIOUS LABOR SPLIT

Since the elections a very serious split has occurred in the Labor Party caused by the expulsion from its ranks of Mr. J. H. Catts, a Federal member, who had long been associated with the Labor movement as Organizer, but who ventured to severely criticize its policy, to which he ascribed its recent defeat. Had Mr. Catts been the only member of the Labor Party who was discontented with the way in which it was being carried on the matter would doubtless have ended there, but there are thousands of others equally out of touch with the extreme Communistic and Bolshevik proclivities of the A. L. P., as the Australian Labor Party is called. When, therefore, Mr. Catts raised the standard of revolt and stated to organize what he called a "Majority Labor Party," in opposition to the A. L. P., thousands of dissatisfied unionists joined it at once, and a League was formed in Sydney with Mr. Catts as President. Scores of prominent Laborites—Trades Union secretaries and officials and a lecturer from the Sydney University—were appointed on the Central Executive. Branches were formed all over the State, and a manifesto was adopted, a leading feature of which was the rejection of the Communistic attitude of the A. L. P., and a return to the saner principles advocated by the Labor Party in the past, such as the socialization of monopolies instead of the contemplated overthrow of Capitalism, of Parliamentary institutions generally, and the substitution in their stead of the Industrial Soviet. The Labor government, which fortunately received its quietus at the recent election, did all in its power to promote State Socialism, conducting enterprises such as the State Bakeries, Butcheries, and Brickeries, which should be left entirely to private enterprise. An immense amount of money was lost in this way, the State seldom being able to successfully compete with those already in the field. The very first thing the new government did on entering office was to dispose of the State Brickery, which showed an accumulated loss of nearly £20,000, and, says the new Minister for Works, "the other State undertakings will come under similar review as early as possible."

THE SOCIALIZATION OF MONOPOLIES

The new "Majority Party" has a great future before it, or would have if it really advocated principles and measures for the benefit of Labor. If, for example, it would advocate the socialization of land which is the greatest of all monopolies, but which no party has hitherto dared to attack, it would do more good for Labor and for humanity, which Labor represents, than any other possible reform. But this will be unusually difficult, for, wherever the English race settles down, it inevitably carries with it the idea of private ownership in land. Even in India, where a land tax

was imposed from the time of Aurungzebe, we turned the transitory collectors of it into permanent owners of the soil, whose revenue they had been collecting for their own benefit for more than a hundred years. But here in Australia, ever since Henry George's visit 30 years ago, the public mind has been gradually permeated with the idea that land value, apart from improvements, is created by the people, to whom therefore it rightfully belongs, and that it should be appropriated by the government on behalf of the people.

During the recent election one of the candidates for the Western Suburbs, Mr. A. G. Huie, the Secretary of the Free Trade and Land Values League, made this the main text of his policy, and both on the hustings and in the press he urged that this method was the only legitimate way by which the land could be unlocked and the unemployment problem solved. He was not one of the elected five, but his vote was much larger than at the previous election two years ago, when he took the same stand. The Federal elections, which are expected to be held early next year, are, however, the best field for such a campaign, and propaganda work has already commenced. It is taking the form of advocating the abolition (1) of all taxes on machinery and implements used in production, and (2) of the exemptions and graduations which mar our present system of land value taxation.

What is wanted is a uniform tax on all land values throughout the Commonwealth. If the "Majority Labor Party," as the new movement styles itself, will advocate these two important reforms it will command a very large following in the Mother State, and to a lesser extent in the other States as well. The utter uselessness of Protection to assist Labor is beginning to be generally recognized, as also the harm it inflicts on the whole community outside of a few manufactureres, whom also it injures in the long run. Moreover, the workers are beginning more and more to realize not only the injustice, but the injury to themselves, inflicted by the policy they have hitherto supported of exempting the owners of land values up to £5,000 from taxation. The result of this policy, which has had the sanction of all parties hitherto, has been to reduce the revenue by at least £5,000,000 a year, and, what is still more important, to keep millions of acres of fertile and easily accessible land out of use, pending a rise in the price which is sure to accrue. Exactly what policy the Majority Party is going to adopt is not yet sufficiently clear, but there is a great opening for a party advocating the policy outlined above.

THE TWO JOSEPHS

One of the prominent members of the new government is Sir Joseph Carruthers who will represent it in the Legislative Council, to which the defeat of the Labor Government has given a new lease of life. He was Premier of New South Wales 15 years ago, and is still one of the ablest men we have. His campaign in advocacy of the Million Fares scheme reminds one of that carried on by the late Sir Joseph Chamberlain in advocacy of tariff reform. Both

men were full of energy and eloquence at an age when most men have put work on one side. Posterity will probably say that both Josephs were on the wrong track—the one advocating a return to Protection, although under another name, when the right course was to extend the area of free trade; the other in advocating a veritable orgy of borrowing for constructing railways past the fertile lands served by already existing lines, which are not paying their way for want of the population which Sir Joseph proposes to take somewhere else.

As a result of his energy and eloquence a very large number of municipal and shire councils and other bodies have been won over to support his borrowing scheme, and the new government has already pledged itself to enter into negotiations with the Federal and British Governments to obtain the necessary money for carrying it out. There is very little doubt that the lands in the Murray Valley, opposite Mildura, where the Victorian Government has an irrigation colony, present special facilities for the establishment of a similar colony, provided that the Victorian railway is carried across the river, and this is to be the first part of the Carruthers scheme which the government will endeavor to carry out. Even here, however, it is possible to make a huge mistake, judging from the experience on the Murrumbidgee Irrigation Settlement, where a large amount of money was squandered and losses amounting to £1,500,000 incurred, particulars of which have just been published by the Auditor-General in a scathing report. Australia is one of the largest, richest, and least populated countries in the world, in close proximity to teeming millions who are gazing with envious eyes at our vacant lands. It looks such an easy thing to borrow money for constructing railways and other works, and to people our waste spaces with countless thousands from over seas, but many other factors have to be taken into account, including those noted above, and over this apparently easy problem the hugest of blunders may be made.

THE MIGRATION QUESTION

The immigration question has made great strides of late, especially by the Empire Settlement Bill, which has been read a second time in the House of Commons. Under it £2,000,000 a year will be contributed by Great Britain on a half and half basis, towards a comprehensive settlement and land development scheme in Australia, with special provision for juveniles and women, and for the establishment of training camps for migrants awaiting settlement. A big start has already been made with Western Australia, and the other States will doubtless soon join in the scheme. The government here is fully seized with the importance of properly placing immigrants when they arrive, training them when necessary, and watching over their early career.

While all this is highly commendable, the fact still remains that Australia is in a very parlous condition; that thousands of our own citizens, including large numbers of returned heroes, are in the direst straits for want of employment; that our primary producers are struggling against

the heaviest handicaps in the shape of tariff imposts, super-taxes, and unjust freights and fares, on top of which comes the recently added basic wage, a combination of burdens which is reducing production, increasing unemployment, and driving many of the farmers off the field. Then our iron and steel works are unable to compete with other countries, which are underselling us even in our own market, with the threatened extinction of the entire industry. The employees are asking for shorter hours, which means still further increasing the cost. Our coal is meeting with a similar fate, and the owners want to reduce wages by 33⅓%, which the miners point blank refuse. And so with other industries and trades. The very ground is oscillating under our feet, and yet our legislators still talk bombastically of borrowing huge sums to attract more people, and refuse to deal with the causes of the disaster which is eating at our very vitals. When our house of cards tumbles over our ears, as it threatens to do very soon, then perhaps our legislators will take note of the fact, but it will be too late.

International Press Bureau,
65 Market Street, Sydney.

PERCY R. MEGGY.

Who Owns the Land Controls Those Who Must Live Upon It.

THE veteran Joseph Arch, organizer of farm laborers in England years ago, said that he could not have done his great work if his grandfather had not acquired a tiny freehold cottage in Barford, to which he could resort by unquestioned right. No cottage in other rural villages could shelter him without incurring for its permanent inmates the anger of the all-owning lord of the manor, and a probable dispossession notice.

Polyannalists will say that this condition could never have prevailed in this country. Yet report runs that in Vintondale, Pa., Arthur G. Hays, New York attorney, who on a previous visit was arrested for seeking to address union miners, fared better a second time because the miners own a fifty-foot lot in that town, and the court could hardly forbid them to meet on their own property. There under cover of an injunction Mr. Hays was at last able to speak.

We trust the report is true. For the honor of Pennsylvania it will be fine to be assured that free speech is there sacred—if the local coal company has been so careless as to let one building lot get out of its own hands. *N. Y. World.*

NEARLY one-half of manufacturers' prices for tobacco products goes for taxes.—H. M. H.

REAL Estate Board wouldn't object to Single Tax if it could be "passed on" in higher rents and prices.—H. M. H. in *Cleveland Citizen*.

THERE was no doubt that land values in this country (England) would be a very profitable source of taxation. It was not only a fair source but one which by its nature recommended itself as being a source from which revenue should be derived.—SIR EDWARD GREY.

The Emotional or The Rational Plea

Under this title which Mr. Cooley has chosen he sets forth his views on the California situation. We print this communication in full, because it presents the other side. But we are now on the ballot in California, and with this article of Mr. Cooley's the controversy on the situation in that State must close.—EDITOR SINGLE TAX REVIEW.

FEW persons can read Mr. Miller's article in the May-June REVIEW, "The Single Tax is more than a Fiscal Reform," without a feeling of admiration for the writer's skill in marshalling words to express his ideas. As a plea for the emotional in propaganda it can be set down as one of the finest things in recent days. Those who believe in other methods feel its force; while the emotionally inclined will find it hard to resist.

But when this has been said, the question arises, Then what? The response by Single Taxers to this eloquent plea, like the response of non-Single Taxers, will depend upon the relative number of emotional and practical people. What that proportion is we can only guess. If voting be an indication the number cannot safely be placed at more than four or five persons in a hundred.

The question of principle is not involved. Our differences are entirely a matter of procedure. We are agreed as to what we want; we differ only as to how to get it. Shall we make our chief plea to that small number of men and women who are dominated by their emotions; or shall we appeal to the great mass who are practical minded first, and idealists afterward?

Has not confusion come to the minds of some of our people through mistakingly thinking the Single Tax analogous to the anti-slavery movement? Emotionalism played an important part in that great crusade. Why, they ask, may it not take the leading place in the Single Tax campaign?

A full understanding of the anti-slavery movement gives its own answer. It was, indeed, an appeal to the emotional. The plea was made with fervor, nay, with passion; and not infrequently speakers lost themselves in an ecstatic frenzy of imprecations and denunciations. Its immediate object was attained, but at a stupendous cost to whites and blacks alike. The nation was divided, civil war ensued, and the bitterest race question that has cursed any people has come down to our day, and bids fair to last indefinitely.

There is no desire to question in the slightest degree the sincerity, the great-heartedness, of the noble men and women who waged that contest. Their zeal is one of the precious heritages of our country, and their achievement has passed into history. But in the light of later years we can see that their work could have been done in a different way. The economic phase could have been set forth. Slave owners could have been shown that free labor was cheaper than slave labor. The whole country might have borne the cost of manumission, as Great Britain did. Or a compromise might have been effected, as in Brazil. Neither of which cases resulted in such a race question as we have; and both were far less in money cost than the

Civil War, to say nothing of the loss of life, and the bitterness that followed.

But aside from these and many other reasons, the methods of the Abolitionists are inapplicable to the Single Tax problem because conditions and circumstances are entirely different. On the slavery question the country was half slave and half free. The impassioned eloquence of Garrison and Parker and Beecher was not heard by slaves or slave-owners. Their pleas were made to free men, a long, long way from slave territory. But in the present instance the country is all slave, that is to say, the land question extends throughout the nation, and the world. There is no free territory in which a man can stand and denounce to his fellows the sins of offenders in bound territory. If all the landowners were in one part of the country, and the non-landowners in another part, the passionate appeals and denunciations might find the response they did 80 years ago. But our appeals must be made to the victim and the beneficiary alike. We must, to be effective, make the plea for the Single Tax that the Abolitionists would have made for the slave in Charleston or New Orleans.

It is conceivable that zealous men and women might bring such eloquence to their aid that they could so set class against class that a revolution would result, and the nationalization of the land be brought about by a stroke of the pen, as was the case with slavery. But if that were done it would leave a legacy of hatred, and a conflict of interests compared with which the Civil War passions would pale. And the subsequent opposition of the former land owners would for years thwart all efforts at reconstruction.

In a country where a few idlers have all the wealth, and the workers have nothing, a revolution is possible; but where ownership of property is widely distributed changes must be guided by reason. The French Revolution and the Russian Revolution would be inconceivable in England or in this country.

The columns of the REVIEW are not the place for criminations and recriminations. Nor yet are they the place for frenzied appeals or impassioned denunciations. Rather should here appear careful reasoning and sober judgment. It is not for Single Taxers to indulge in dreams and fancies, but to accept a plain workaday world for what it is, and make the most of it.

We can shout and beat the air until the public looks upon us as fanatics and impracticables; or we can speak the language of the everyday world, and make the truth understandable to the mass of the people. When Russians, before the revolution, wanted political favors they used arguments that were likely to convince the Czar. When we want political action we also must convince our ruler, the majority of the voters. How shall we address them? Shall we tell them their social and economic ills can be cured only by a revolution? Or shall we say: "Your ills are due to a slight maladjustment in your fiscal relations. You are all right in the main. Your ways have been proven by the test of time. No general upsetting of institutions is neces-

sary. All that is needed is a slight change in the tax laws, a change already foreshadowed in the present laws. You now exempt personal property and improvements from taxes for such government services as street pavements, drainage, and various other improvements that increase the value of land and not of labor products. Just extend that exemption, as fast as you can adjust yourself, to all other taxes for the same reason, because all government services increase the value of land only and not of labor products."

We can nominate a candidate for mayor in a city of six million population, and poll 454 votes. Or we can unite with our fellow citizens, Republicans and Democrats, and secure a ten-year tax exemption for new dwellings in that city. We can have a handful of votes for State officers in Pennsylvania; or we can reduce the tax on improvements in Pittsburgh ten per cent. every three years. Which?

This appeal to reason is of universal application, but it applies with peculiar force at this time to the California situation. The movement that put home rule in taxation on the ballot in 1912 was an appeal to the average man. It appealed to his common sense, and his sense of justice and fair play. The vote was 169,321 for, and 243,959 against. In 1914 the home rule measure polled 267,618 for, and 375,634 against. Then the leadership changed to men of the emotional nature, men who saw children starving and denounced landowners as murderers. They retained, in the 1916 election, 260,332 of the former affirmative votes, but aroused 576,533 votes in opposition. In 1918 the vote was 118,088 for, and 260,334 against; and in 1920 it was 196,694 for, and 563,503 against. That is, the percentage of the affirmative vote was 40 in 1912; 41½ in 1914; 31 in 1916; 31 in 1918; and 26 in 1920.

There was a reason. That result was not without a cause. A truth shines the brighter the harder it is pounded; but a truth may be so entangled with lies as to be mistaken for a lie. The Single Tax in the hands of rational men and women won friends. And the more it was hammered the more friends it made. But when the Single Tax in California came under the direction of revolutionists, who hailed it as a revolutionary measure, and boasted that it would bring about a revolution, the people of California turned away from it because of its sponsors. The chief spokesman was fond of giving voice to such expressions as that in his editorial on Russia. After extolling the liberation of the "semi-starved slaves" from their masters by taking possession of "their natural resources and also their industries," he concluded with, "That is what we are striving to do in California, but we won't stop there; the tide is too strong."

Is it any wonder the vote fell off? Such tactics brought the reds, the I.W.W.'s, and the Bolsheviks trooping into the party; but they drove out those who believe in rational methods, and solidified public opinion in opposition to Single Tax ideas.

It was to allay this opposition, and remove the misunderstanding on which it was based that the Los Angeles Single

Tax League, and many leading Single Taxers throughout the State acting with it, decided not to put a measure on the ballot this year. A few Californians did not agree with this program, but they finally yielded; and there would have been no measure on the ballot had it not been for the action of the Committee of the East, which, mistaking lack of money as the chief reason for our action, took it upon itself in opposition to the expressed desires of the Single Taxers on the ground, to finance a campaign.

Money is an important item in such work. But it is not the only thing. Nor is it the principal thing. Circumstances and conditions have their bearing. Owing to past indiscretions of leaders, and the presence of so many reds, the people of the State are not thinking of the Single Tax as a change in methods of taxation, but as a revolution similar to that in Russia. A San Francisco paper has been carrying a conspicuous advertisement calling upon "comrades" for help for the "Red Single Tax Amendment," which polled "267,000 working class votes in 1916."

Into this delicate situation the Committee of the East, knowing nothing of the local conditions, has plunged headlong. With the voters already "seeing red," an amendment is offered that lends itself to this interpretation more than any that has gone before. It would be difficult to conceive a wording that would lend itself to more misinterpretation, or be more objectionable as a legal measure.

What a situation! It is in the last degree deplorable. Much work has been done in California. If the situation had been rightly handled the Single Tax even now would be on the statute books. But it has lost much ground in the last few years, and this loss will be doubled if the present measure goes on the ballot.

We have protested in vain. But we cannot allow a good cause to be sacrificed through a blunder. We must continue to protest against this desecration of a great idea. We must make plain to Californians that the real Single Tax idea is a sane and simple tax measure that not only is not revolutionary, but is the one measure that will conserve property rights, and put an end to the so-called class struggle that is apparently on the point of violent outbreaks. We must continue to point out to the people the sharp distinction between the rational method of establishing just taxation, and the revolutionary method about to go on the ballot.

This course is imperative in California at this time if the Single Tax principle is to receive the thoughtful attention of the voters. If it is to find favor the principle must be expressed in a law drawn in conformity with prevailing ideas, and in accord with established institutions. To attempt to jam down the throats of the people willy nilly a revolutionary measure that will upset business and bring on a panic, not only cannot succeed, but it will add to the present prejudice against the idea, and make it harder for any measure to succeed. The Los Angeles Single Tax League stands firmly for just taxation by rational means in spite of the mistaken policy of the Committee of the East.

STOUGHTON COOLEY.

Reply by The Editor

MANY of the points raised by Mr. Cooley have been answered in the article in our last issue which he criticises and which we ask our readers to consider in connection with his letter. Our article was not an appeal to emotionalism (and in this Mr. Cooley begs the question), but an appeal to those who believe in Henry George's message to tell that message in its fulness to the world at large, and not to waste time and energy in talks about taxes. That issue is a fundamental one, and it *does* involve a question of principle. It is not merely a difference in method, as Mr. Cooley tries to make it appear. Our position is again stated in this issue of the REVIEW in an article entitled "Land Tenure or Tax Reform," which was in type before Mr. Cooley's letter was received.

We may observe in passing, however, that Mr. Cooley's discovery that 95 per cent. of the human race are ruled by reason and only 5 per cent. respond to emotional appeals, is "important if true," but most students of sociology have come with more or less sadness to the opposite conclusion.

Mr. Cooley's letter shows precisely the result of that fiscal presentation of the Single Tax against which we have been protesting. The outsider would not learn from its perusal that there was a land question upon the correct solution of which our whole civilization depends; nor is the name of Henry George mentioned. We are told that if it had not been for the "revolutionists" who insisted upon mentioning the unpleasant fact that land monopoly was responsible for poverty, the Single Tax would have been adopted in California before now! Perhaps Mr. Cooley expects us to believe, also, that if Henry George had refrained from writing "Progress and Poverty" the Single Tax would have been adopted throughout the United States before the close of the last century!

Mr. Cooley cites the large vote for a "home rule in taxation" amendment and the somewhat smaller vote for a subsequent Single Tax amendment, as though this justified keeping silent about the full implications of the Single Tax. He seems to forget that in 1910, as a result of the expenditure of thousands of dollars by Single Taxers, a "home rule in taxation" amendment was actually carried in Oregon and made part of the constitution, and that at the very next election when the people knew what it portended, it was promptly repealed by popular vote. So "it doesn't mean anything" just to get votes when people do not realize what they are voting for.

We thought that the modern witchfinding hysteria had run its course, when even a member of the present cabinet could observe that "some people see 'Reds' whenever a few girls walk down the street with red hats on." We leave Mr. Cooley's charges to the oblivion they will soon find, pointing out, however, that neither in the text of the amendment now proposed, nor in the last one voted on, is there anything mentioned but the Single Tax; that is, both amendments propose nothing except to abolish all present

taxes save that on land values, and to increase the latter so as to take the rent of land for public purposes.

With reference to party action, we do not have to choose, as Mr. Cooley implies, between running candidates and accepting exemptions of buildings. Both can happen coincidentally. We notice that our Republican and Democratic friends referred to, who united to exempt new buildings in New York, did not let this trifle stop them from talking their particular doctrines and running full tickets, and why should Single Taxers be more bashful than they? But if a choice had to be made, and such reforms as exemptions on old or new buildings could only be had by keeping silent about Equal Rights to the Use of the Earth, why of course we stand for preaching the full gospel.

We realize that the Single Tax may come gradually, and therefore are not averse to accepting, heralding and even welcoming any steps taken towards the goal. But this does not mean that the goal should never be mentioned for fear of impeding the steps. As a practical matter, the very best way to hasten the taking of these steps is to hold the goal constantly up to view.

Of what use is it, anyway, to work for a better tax system that stops short of taking all the rent of land? Its chief result would be, like any other improvement in conditions, to make land more valuable and increase the tribute paid to landowners. And we may be sure that any change in the tax system that does propose to take ALL the rent of land and thereby deprive the landowners of ALL the income they derive as landowners, will be fought just as hard by them if we try to sugarcoat it as a "slight readjustment of our fiscal system" as it will if we tell the truth and call it the establishment of the equal right of all men to the earth.

It is no mere coincidence that men to whom the Single Tax means as little as it seems to Mr. Cooley should also be a unit in their opposition to all political expression for the Single Tax. *In this they are right.* There is nothing in the mere shifting of taxation from one thing to another that affords a political or economic philosophy, and therefore the Single Tax put in that way is politically innocuous. As well think of forming a political party based on the kind and quality of city pavement, or improved methods of public accounting!—EDITOR SINGLE TAX REVIEW.

Good, Major!

MAJOR LAGUARDIA in a recent speech declared that he was the only member of the Board of Estimate and Apportionment who had voted against the ordinance exempting new buildings from taxation, but added: "I am still of the same opinion. It is wrong to make some pay taxes and let others go free. I believe that all structures should be exempted from taxation. For city revenue we should take the value of sites. The landlords did not make the sites valuable, that value was created by the people of the city, and to them it belongs."

NATURE, not employers, provides the jobs. Nature is the employer.

NEWS—DOMESTIC

California

ON August 5 a telegram was received from James A. Robinson which conveyed the welcome information tersely: "We are on the ballot. Safe margin."

A telegram was received earlier in the same week from Lona Ingham Robinson which we print as worded:

"REVIEW's California article last number aroused State. Letters all parts express approval of political action this year. John S. Siebert, San Diego, writes, 'There comes time when effects of propaganda must be put to the test of political action. The present amendment is in my opinion the best worded Single Tax bill ever proposed. Opposition from Single Taxers amazes.' Cary Richard Colburn, Executive Secretary of San Diego League, writes, 'I think the measure best we have ever had in California. Of course it is radical, but I love a radical who dares to speak the truth as he sees it.' A. T. Johnson, attorney of San Diego, writes, 'Hope the amendment gets on the ballot. Getting all the signatures I can.' An inspiring epigram comes from W. H. Maguire, of Ontario, Calif., 'Politics is the best educational path for our religion.' Benj. C. Prior, turning in a batch of signatures, regrets lack of time to get more. John H. Meyer, of Fresno, says, 'I have personally secured two hundred names here. Glad to have Robinson here. He sure is one of the active kind.' W. F. Burgener, of Norwalk, got front page Single Tax article in *Norwalk Call*, writes, 'To whom shall I draw check for campaign?' Five columns in labor paper, *Los Angeles Citizen*, on Single Tax this week. Editor says, 'Paper will give Single Tax amendment fullest support.' Mrs. M. C. H. L'Hommedieu, of Brooklyn, visited headquarters with cash contribution. Mr. and Mrs. McEl-downey, enthusiastic for the cause, turn in their batch of signatures tonight. In San Francisco fine support is given by E. Backus, Dr. Dessau, W. D. Hoffman, J. A. Hennesey, Dr. Wahle, Walter Lowenstein, Dr. Ethel Lynn, J. Warfield, and others. In San Bernardino the Labor Temple people are for us, rolling up signatures with energy. James A. Robinson, like a jockey riding two horses at once, is speeding up signature work North and South, racing against time with every probability coming under wire winner."

The *Henry George Standard*, the little paper published during the last campaign and adapted for general circulation, has appeared. It is beautifully printed and full of strong appeals for the cause.

Mr. Robinson was reported in the *San Francisco Daily News* as saying:

"We in the East noticed that no particular effort was being made to place the Single Tax measure on the California ballot this year.

"We were alarmed. To think that the State, which was the home of Henry George, should fail to even place the

measure before the public was something that we couldn't stand.

"We have always used the vote in California in our propaganda in the East. California has always given Single Tax a large vote.

"So I came out. I found the California Single Tax League sitting back—inactive.

"I also discovered that many persons in the League were real estate speculators who hoped to benefit through increased land values.

Instead of putting the old measure on the ballot we've put on a measure with teeth.

"The reaction had been great. Hundreds have signed the petitions and declared their sympathy with a real measure."

Waldo Wernicke, of Local 311 of the International Association of Machinists at Los Angeles, will endeavor to rally organized labor in that city in support of the amendment.

Work of The Committee Of The East

THE Committee of the East organized here to help the forward looking Single Taxers of California to get on the ballot report that \$8,500 has so far been subscribed by 90 contributors, among whom are William J. Wallace, Robert C. Macauley, E. Yancey Cohen, E. M. Caffall, Mrs. Emily E. F. Skeel, A. Bourgeois, M. VanVeen, William J. Schaefer, Oscar H. Geiger, Herman G. Loew, Dr. Mary D. Hussey, Corrinne Carpenter, Miss Schetter, Joseph Haggerty, Geo. Lloyd, Col. J. W. Howard, John H. Allen, L. W. Tracy, Fred C. Leubuscher, Leo M. Marks, Mark M. Dintenfass, Thos. P. Ryan, Grace Donaldson, Billy Radcliffe, Jennie Rogers, Chas. O'Connor Hennessy, Samuel W. Cooper, Dr. Solomon Solis Cohen, Frances I. Macauley, Geo. C. Madison, Thomas J. Davis, Samuel Cohen, Roland Bostroem, William Ryan, F. H. Monroe, John G. Murphy, Dr. Andrews, L. Carl Seelbach, H. W. Shroeder, Chas. Hecht, E. M. E. Solly, John A. C. Owens, Calvin B. Power, Fred J. Deverall, Miss Loew, Whidden Graham, H. Oscar Sobel, John C. Barrett, Hugh Monroe, Robert Seibert, Geo. VonAuer, Herman E. Schanzelin, A. J. Boulton, W. M. Callingham, Daniel Burke, E. E. Soderstrom, Joe McGinnis, David Moge, Miss Pearl Brown, Fred W. Rous, W. L. Crossman, William A. Dunton, T. P. Lyon, John B. Connell, Emil Knips, Jasper Shuman, Josie Thorpe Price, Frank X. Kennedy, Mrs. J. T. Coolidge, J. Benjamin Douglass.

A small but rousing dinner of some forty Single Taxers was held at the Civic Club this city July 14, at which over \$700 was subscribed. Addresses were made by W. J. Wallace, Robert C. Macauley, Whidden Graham, Col. J. W. Howard, M. VanVeen, Oscar Geiger, Joseph Dana Miller, and E. M. Caffall.

Late News From California

JUST on the eve of going to press the following cheering telegram is received:

SINGLE TAX REVIEW,
150 Nassau St., N. Y. City.

Amendment on ballot. Seventy thousand signatures procured in cities of San Francisco, Los Angeles, Oakland, Alameda, Fresno, San Diego, San Bernardino, and many others. Headquarters opened in San Francisco and Los Angeles. Extensive speaking campaign planned. Slocumb will auto through State, speaking. Many speakers volunteer. William J. Schaefer, of Philadelphia, Gerrit Johnson, and many others visit headquarters. ROBINSON.

New York

THE following nominations have been made by the Single Tax Party of New York, and measures have begun to put these names on the ballot:

For Judges of the First Judicial District, which includes Manhattan, the Bronx and Richmond county: Samuel Bell Thomas and August Weymann. For Judges of the Second Judicial District, which includes Kings and Queens counties, Benjamin W. Burger and John L. Sheppard.

For Borough President of Richmond borough, Albion W. Windhorst.

For members of Congress, 21st Cong. Dist, Morris Van Veen; 23rd Cong. Dist., George R. Macey; for 19th Cong. Dist., Lawrence W. Tracy; for 1st Cong. Dist., Jens Peter Hansen; for 11th Cong. Dist., Mrs. W. L. Coolidge.

For State Senator, 16th Senatorial District, Francis C. Ott; and for the 18th Senatorial District, John Davidson.

Most of these candidates are known to Single Taxers and readers of the REVIEW. Others are newcomers into the ranks who are destined to take their place as leaders in the great fight for equal rights to land. Albion W. Windhorst is a recent convert to our principles, and is an earnest, serious minded student of social and economic questions. August Weymann is a young man, but has been known for his work in the cause for many years past. He has only recently cast his lot with the Single Tax Party in the conviction that he has at last found the real home for the faith that is in him.

John L. Sheppard was born in Pittsburg, Texas, Jan. 25th, 1885, and is a graduate of the University of Texas. His father was Judge John J. Sheppard and his mother Alice Edins, of the well known Louisiana family of that name. In 1909 he came to New York, where he attended law school and was admitted to the bar in 1911. He practiced law in partnership with Willard U. Taylor and Richard Costello at 63 Wall street. Later he was in the law department of the Rapid Transit Commission up to 1913, when he began the practice of law on his own account. He is a brother of United States Senator Sheppard, of Texas, and attorney of the Woodmen of the World, with

which organization, especially strong in the west, his brother is prominently connected. He brings to the party movement a strong personality, the Southerner's genius for politics, and the Southerner's gift of oratory.

Samuel Bell Thomas, one of the best known lawyers of this city, is a member of the firm of Edwards & Thomas. The senior partner of that firm is the well known William H. Edwards, former Collector of Internal Revenue. Mr. Thomas is another Southerner, a graduate of the S. W. University of Texas, from which he emerged with the degree of Master of Arts. He studied law and was admitted to the Texas bar, where he practiced for three years. He was for some time owner and editor of the *Wichita Falls Daily Times*. He came to New York in 1897 and began the practice of law with offices at 32 Nassau street. He was active in politics from 1904 to 1913 as an independent. In 1910 he was nominated for Congress by the Independence League against Francis Burton Harrison, the regular Democratic nominee, and was defeated by the narrow margin of 300 votes.

He was legal adviser to Governor Sulzer, and when the legislature impeached the governor, Mr. Thomas acted as one of the counsel to Governor Sulzer, and was very active during the trial. When the governor was removed Mr. Thomas came to New York and became the junior partner of the firm of Edwards & Thomas.

When Woodrow Wilson became President, Mr. William G. McAdoo, then Secretary of the Treasury, called Mr. Thomas to Washington and attached him to the Income Tax Division of the Internal Revenue Department. There he remained until January of this year when he resigned and returned to New York.

Francis Collier Ott is a self-made man. At the age of twenty-one he ran for member of Assembly. Without any organization to back him he went out to beat Murphy, and running against Mr. Murphy's brother-in-law, rolled up a vote of several thousand, though he was defeated, as he expected to be. He spent his own money, and appealed to no special interest for aid. He made no trades. He began free and remains free. In 1910 he was appointed Special Deputy Clerk of the Assembly by the Hon. James W. Wadsworth, Jr., Speaker of the House under the Hughes administration. During the World War he served his country under Brigadier-General Thomas H. Bingham in the U. S. Engineer Corps at Fort Hancock, and later in the U. S. Ordnance Department at Governor's Island. On his membership in the Single Tax Party and his willingness to accept the nomination tendered him, Single Taxers of this city are to be congratulated.

THOSE who believe government can, by statute, raise wages, are as queer thinkers as Banker Sisson, who talks of "creating foreign buyers" by tariff laws.—H. M. H.

IN Huddersfield, England, in one year, one ground lord collected more in rent than the municipality collected in taxes—about \$400,000.—H. M. H.

New Jersey

SINGLE TAX PARTY men of New Jersey have placed in nomination the following: For Governor, E. M. Caffall; for United States Senator, William J. Wallace. In Bergen county the following named have been nominated for members of the Assembly: Robert F. Shannon, H. A. C. Hillyer, of Tenafly, and William B. Newman, of Hackensack.

Oregon

THE campaign in Oregon will soon be in full swing. The argument for the amendment will appear in the official pamphlet sent to every voter in the State. This Mr. Hermann has prepared, and Mr. Gerrit Johnson has paid for. Part of this follows:

"Single Tax is the only constructive program for the liberty of the world, according to the affirmative argument filed by the Oregon Single Tax League in support of the proposed Single Tax amendment.

"The Single Tax protects the industrial pioneer who blazed the wilderness to lay the foundation of a Republican commonwealth and whose bravery was imposed upon by land sharks who took advantage of ill-formed land laws. There is no remedy for this but the Single Tax. All other attempts proved a failure," the argument declares.

ADVANTAGES ENUMERATED

"Some of the advantages we may expect from the Single Tax are as follows:

"1. It would dispense with a whole army of tax gatherers and others officials which present taxes require, and place in the treasury a much larger portion of what is taken from the people, while by making government simpler and cheaper, it would tend to make it purer. It would get rid of taxes which necessarily provoke fraud, perjury, bribery and corruption, which lead men into temptation, and which tax what the State can least afford to spare—honesty and conscience. Since land lies out-of-doors and cannot be removed, and its value is the most readily ascertained of all values, the tax to which we would resort can be collected with the minimum of cost and the least strain on public morals.

"2. It would enormously increase the production of wealth—

"(a) By the removal of the burdens that now weigh upon industry and thrift. If we tax houses, there will be fewer and poorer houses; if we tax machinery, there will be less machinery; if we tax trade there will be less trade; if we tax capital, there will be less capital; if we tax savings, there will be less savings. All the taxes, therefore, that we would abolish are those that repress industry and lessen wealth. But if we tax land values, there will be no less land.

"(b) On the contrary, the taxation of land values has the effect of making land more easily available by industry, it makes it more difficult for owners of valuable land which they themselves do not care to use to hold it idle for a larger future price.

"(c) The taxation of the processes and products of labor on the one hand and the insufficient taxation of land values on the other, produce an unjust distribution of wealth which is ubuilding up in the hands of a few fortunes more monstrous

than the world has ever before seen, while the masses of our people are steadily becoming relatively poorer.

"This same unjust distribution of wealth develops on the one hand a class idle and wasteful because they are too rich, and on the other hand a class idle and wasteful because they are too poor.

"(d) The taxes we would abolish fall most heavily on the poorer agricultural districts and tend to drive population and wealth from them to the great cities. The tax we would increase would destroy that monopoly of land which is the great cause of that distribution of population which is crowding the people too closely together in some places and scattering them too far apart in other places."

Elsewhere the argument states:

"There is nothing in this measure that in any way disturbs the present guarantee of title to land. It may be transferred or bequeathed, together with its improvements, just as is done today. Should you now not pay your taxes you would lose your property. There is no other guarantee that government can give. This security would be the same under the Single Tax as it now is with this advantage: the economic situation would be so improved under the Single Tax that the holder of title to land that is used could pay the nominal tax on the location instead of being forced to give his property to the State, as in many cases he is forced to do now."

Mr. Pierce, the Democratic candidate for Governor, having announced that he was anxious to debate with the Single Taxers and show them what fools they were, a challenge was immediately issued to that gentleman by some of the farmers and by Mr. Hermann. To this no reply has been received. Perhaps Mr. Pierce on reflection is not so eager. How little he knows of his subject is shown by a recent utterance in which he says: "There's only one tax that a fellow can't pass on and that is an income tax."

The Portland *Telegram*, in an editorial under the title, "Single Tax, Real and Counterfeit," says that the measures submitted to the voters of Oregon were not the Single Tax of Henry George, and says that the Single Tax has many supporters among thoughtful citizens. It wants to know about the New York Exemption Law, and asks for proof that the building boom here is the result of such exemption. It says it does not know the details of the law. As the *Telegram* seems sincerely desirous of information, maybe some of our readers here will enlighten the editor.

Messrs. Ross and Hermann spoke before a good audience in Portland on July 22, and the sentiment of those present appeared almost unanimous in favor of the amendment. On August 2nd Mr. Ross spoke before the Trades Council at Salem. In a debate with Mr. Stallard, leader of the Non-Partisan League, Mr. Hermann made an address and Mr. Stallard, following Mr. Hermann in a few closing remarks, said he had "nothing to say."

Later information tells us that Mr. Pierce will meet Mr. Hermann in debate. This will occur some time in August. All candidates will be invited to debate the Single Tax. In this invitation will be included two of the foremost representatives of the Income Tax Amendment.

Mr. Will Ross will work with Mr. Hermann, speaking

and writing in defence of the Single Tax measure. It is felt that there is a splendid chance of a great increase of the vote in this State and no stone will be left unturned to effect this result.

No argument against the Single Tax will appear in the State pamphlet, but an argument against the Income Tax amendment initiated by the State Grange will be included, which will be grist to the mill.

Pennsylvania

PENNSYLVANIA Single Taxers are busy securing signatures to petitions for their nominations. Chas. J. Schoales, at 2535 N. Mascher street, Philadelphia, is the new secretary of the State and County Committee. Following are the nominations made to date: For Governor, John W. Dix, of Ardmore, Pa.; for Lieutenant-Governor, Hugo W. Noren, of Pittsburgh; for Secretary of Internal Affairs, Louis Ryan; for Supreme Court Judge, William G. Wright, of Saint Davids, Delaware county. Other nominations will be made of which REVIEW readers will be duly apprised.

Canada

SINGLE TAXERS of Toronto held a dinner on June 21st in honor of the 80th birthday of W. A. Douglass, "the grand old man of the movement." Eloquent tributes to his worth as a man of high ideals were paid by Dr. J. L. Hughes, Jean Blewett, Rev. Father Minehan, Wm. Houston and others. It was an outpouring of those who have watched the labors of Mr. Douglass for many years and of those associated with him in the work for the cause to which he has contributed so unstintingly.

Rev. Father Minehan said:

"Even if I do not agree with him all the way," said Father Minehan, "none has a greater respect for his idealism and courage. I am indeed glad that you have honored him while he still can appreciate it and be stimulated to further efforts instead of waiting until you could bring wreaths."

Mr. Douglass addressed the diners.

"In speaking to such an audience," he said, "I realize the danger, for I still retain the small spot of humility within my being. I have worked for the Single Tax idea because it took a hold on me as nothing else. In my youth I started out to fight the world and to beat it, and the progress which has been made in the work is indeed surprising. Today in Ontario we have but a small fragment of the people who support the cause, but I may confidently say that that fragment is ever growing."

"I could have accomplished very little without the enthusiasm and hearty support of the men who worked with me," declared Mr. Douglass, modestly. "If we can by bringing harmony among humanity add one whit to the comfort, beauty and joy of life, we may then say with true spirit, 'Thy Kingdom come.' May we all work and ever look forward to that day which will behold every man imbued with the noble idea of uplifting his fellow."

A great many tributes were read from A. C. Campbell,

Anna George DeMille, F. J. Dixon, Louis Post, Lawson Purdy, and many others from the United States and Canada. Verses in honor of the distinguished guest by Joseph Dana Miller were read, from which we extract the last two stanzas:

Fall gently, Time, on this most honored head;
 He in the Master's vineyard did his task,
 Setting his feet where beckoning angels led—
 What more can the Eternal Judges ask?
 With humble heart he held the truth he found.
 To such as he the world its gifts denies,
 But when the trumpets of the judgment sound
 They stand soul free before the Grand Assize!

The *Toronto Globe* printed these verses. The *Toronto Daily Star* also contained an appreciative sketch of the life and work of Mr. Douglass.

An event of more than usual significance was the resolutions adopted by the conference of the National Council of Women which took place at Port Arthur, Ontario, June 24. These were introduced by Mrs. E. M. Murray, of Halifax, and seconded by Mrs. Gilley, of New Westminster, and are as follows:

"Whereas, the country needs greatly expanded revenues, and whereas, the people have emphatically declined to accept increased tariff duties as a means of raising that necessary revenue, and whereas, income, excess profits and sales taxes all tend to decrease production and to make the cost of living higher; therefore, be it resolved, that the National Council of Women press upon the government the advisability of levying a tax upon the so-called unearned increment, or increasing value of land, as a means of augmenting the national revenue that will not be reflected in increased cost of commodities."

Mr. Sydenham Thompson is travelling in Ontario. His itinerary includes Hamilton, Brantford, Galt, London and Guelph. The papers in Woodstock contain an interview with him and report him as saying that "prominent business men in all places visited are becoming convinced that the present system is outgrown. They are giving their approval to an assessment reform that would gradually reduce the assessments on improvements, business and income and place them on land values where they are easily appraised."

Passing to Calgary, Alberta, we find Mr. A. J. Samis, one of the Commissioners of that city, engaged in an interesting controversy with Dr. Horace Britain, who is Director of the Citizens' Research Institute of Canada. He accuses Dr. Britain of dealing too much in generalities and in a letter to that gentleman says:

"I note that you refuse to give an expression of opinion as to whether or not public utilities should be taxed.

I think it is unfortunate that you assume this attitude. You must realize the absolute necessity of getting rid of private companies that have hitherto had a monopoly of handling public utilities in our cities.

The people have conducted a 30-year war with these selfish franchise holders; and it must be apparent to any student of municipal affairs that the only effective way to get rid of them is for the cities to exercise their proper

functions. This can only be accomplished by the cities owning these public monopolies themselves, and operating them in the interest of the public.

You must also know that the most effective method that the enemies of public ownership can adopt, is to insist that these utilities, in addition to financing themselves, pay the taxes of the real estate exploiters who, as you are aware, have done more to financially embarrass the cities of this continent than all other agencies combined.

The City of Edmonton is an outstanding example of this. In that city, one-third of a million dollars are being forcibly taken from the patrons of their public utilities this year under the guise of taxation, and used to reduce the taxes on the tens of thousands of lots which the real estate interests there have foisted upon Edmonton—spreading the city over an absurdly large area and doubling their expenses. As you well know, what is true of Edmonton, is true to a greater or lesser degree of all of the cities of this continent.

I regret that you cannot see your way to use your influence to put these grafters out of business."

Denmark

DURING the war there was not much thought for reform along Single Tax lines. There was so much opportunity for specialization in all lines that people did not think much about radical land legislation. Furthermore, most of the men and women who think about such matters were busily engaged in work tending to rectify the havoc caused by the war, and the resulting confusions in economic and social conditions.

When the war was ended, and goods of all kinds were again flooding the country, the speculators took fright. It meant losses to them as the prices went down. The interests tried to prepare public opinion and brought pressure to bear upon the radical government to stop imports in order to keep up the prices of goods. Many of our public men believe that our "captains of industry" acted in good faith, but our liberty-loving independent small farmers met the attack upon free trade, and no great consequences followed.

In 1921 unemployment set in. It reached its climax in February, 1922, when 33 per cent. of organized labor was out of work. Again the special interests seemed to have some ground for their demand for more protection to keep foreign goods out that our own laborers might have work. Single Taxers, of course, maintain that protection can only do injury and is almost fatal to a little country like ours. The abolition of all taxes and the opening up of natural resources would solve the question of housing and unemployment.

As told in the March-April REVIEW for 1921, the owners of entails, according to the law of October, 1919, have to give up to the State as compensation for the absolute fee 20 to 25 per cent. of the value of their entailed property. Furthermore, the State has a right to get 33 per cent. of lands belonging to the entails for which there is to be paid a fair compensation. This law is now coming into force and big areas are being cut up into parcels of 13 and

14 acres each that is big enough for a good sized family to work and live upon. The small owner is to pay rent to the State according to periodical revaluations. Also some of the lands now belonging to the State are now to be parceled out on similar conditions. There were in 1920, 1921 and 1922 established 1200 small farms, beside which many small holdings have been supplied with more land. In the years to come several thousands of homes are to be built on land the rent for which is to be paid to the State.

The next important step were the bills providing for local and national land value taxation proposed by the Danish government, in March, 1920. The rate to the State was to be 2 per cent., and to the local administration 2 per cent., as the maximum. Furthermore, a land value increment tax not to exceed $1\frac{1}{2}$ per cent. was at the discretion of the local governments. The taxes to be abolished were the old taxes on buildings and lands. The tariff was not touched. At that time there was a majority in the Lower House but not in the Upper for these proposals.

A year later these bills were again proposed by the radical party but they were buried in committee. The Minister of Finance declared that the government had the matter under advisement.

In 1921 a new bill was proposed for national land value taxation. The rate was low, but was a beginning. The land valuations were to occur every fifth year.

This bill has gone its way slowly through the Lower House. It encountered some opposition from the conservatives and of a few Moderates, not on account of the measure itself since the tax was too small to hurt anybody. But it was an acknowledgement of the principle. Still the friends of the principle showed themselves the strongest, and it was finally adopted by a vote of 83 to 20 and was sent to the Upper House. Before the session is closed it is confidently anticipated that the principle of land value taxation will become the recognized law of Denmark.

It was announced that the local land value taxation would also be provided for and the Minister of the Interior now states that the details of such a measure have been worked out.

We shall have to await results, and trust meanwhile in the statement made to a visiting delegation of Single Taxers by the Moderate Minister of Finance. That gentleman said: "When first the principle is tried, I believe that the opposition against it will fade away."

Copenhagen, Denmark. ABEL BRINK.

THE land in London is worth more than all the municipal debt of the kingdom. Who created this wealth? It was not the landlord. London was a swamp and the landlords did not even create that. All the wealth has been created by the industry, the energy and the enterprise of the people who live in London.—LLOYD GEORGE.

THE foxes have holes and the birds of the air have nests; Son of man hath not where to lay his head.—St. Matthew, VIII, 20.

Seeking Sunlight With Lanterns

IN the last week of June the National Conference on Social Work met in Providence, R. I. There was an actual registry of three thousand delegates and an estimated attendance of five thousand persons interested in some of the topics treated at the numerous sessions. It was the Forty-ninth Annual Meeting of its kind, though the meetings have not all borne the same designation for a long time, being known as Conferences on Charities and Corrections.

The purpose of the gathering was to hear and discuss the most advanced theories on ways and means of remedying the evils which afflict society. In the past few years Social Work has taken on the dignity of a profession. Schools have been started to train novices. Ethical standards have been established. Persons engaged in it look forward to a life work at which a livelihood may be earned, even though a meagre one. Their attitude is much the same as that of the medical profession, whose members, though constantly inculcating maxims which would produce good health if practiced, realize that erring humanity will never fail to act in such a way as to require their professional service.

In a country like the United States, and especially in cities where the population is composed of such heterogeneous elements as to make impossible the growth of the normal agencies for mutual aid which develop spontaneously among people of like races and creeds, the need for such professing agencies and the service rendered by them cannot be seriously disputed by any humane person.

The effect upon social workers of constant contact with apparently unjustifiable misery depends naturally upon their mental bias. To some, who are confident and self-righteous the explanation of poverty, crime, disease and general inefficiency is to be found in personal deficiency; to others, and these are by far the more numerous, the trouble emanates from defects in the social order and they look to governmental action to legislate the causes out of existence. In a word, without being socialists in a party or philosophic sense, they develop the socialistic mind which believes in amelioration by regulation.

Very few indeed take the view that the evils which they combat are merely the symptoms of disease in a society based upon a fundamental injustice. It is no secret that at such gatherings, discussion of the Single Tax philosophy is taboo. It bears a resemblance to the injunction placed upon his successive wives by Bluebeard. Any other room in the mansion of social suggestion may be entered but not that one.

During the meeting of the Conference under discussion, the fact was brought out that a strike of 23 weeks duration, and still unbroken, was threatening with ruin whole sections of New England. Though a strike in form, it seemed really a lockout for the mill-owners could scarcely have expected the operatives to accept a wage cut of $42\frac{1}{2}\%$ with an increase of hours of labor, which was what the cumulative

reductions in wages announced by the employers amounted to. Indeed the mill-owners admitted that the wages offered would not enable a man to support a family. The whole family to the extent of its capacity had to work in the mill to earn living wages. Is the fact that the cotton textile industry is one of the most vociferous claimants for tariff protection in order to maintain an *American standard of wages* an example of irony or effrontery?

Confronted with this dire situation, some members of the Conference actually took the rash step of asking for a Congressional investigation to bring together the conflicting parties. To people who know or who think they know what is the matter with society all this seems rather hopeless, just fighting shrapnel with feather dusters, but until more people in the world know what is the matter with society, palliatives must be tolerated. Not even the victims of social injustice know whose was the hand that struck them down. The warfare that we call human life, like the warfare of the battlefield, must have its Red Cross and its field hospitals, manned by people, actuated by the most various motives, but rendering indispensable services.

Whenever the time comes that a moderate percentage of the people understands that any system, which makes a major fraction of the human race mere tenants-at-will of a minority who privately own and control the sources of human sustenance, the problem, whose solution social workers seek will be found to be of extreme simplicity, but from present indications, it seems destined to grow more and more involved, until it may be feared civilization will give up in despair.

Injustice Caused by Tax Muddle

IN the year 1885 Mrs. Lucetta Hinton's father died and left her \$2,800. With her consent this money was paid directly to her husband, who used it to buy a farm and make improvements thereon, and he paid taxes on this real estate until his death some 30 years later. Apparently he did not will his property to his wife, as she sued his estate for the \$2,800 with interest, and this was awarded to her in 1917, as being money loaned by her to him. The Indiana law, however, makes "money at interest" taxable, and in addition authorizes the imposition of taxes on such money when discovered, for as many years back as it seems to have escaped the vigilant eye of the assessor.

So the wheels moved around and in 1919 the county auditor levied 34 years taxes on Mrs. Hinton, amounting to \$1,800. Her attorney sought to have this tax set aside, on the plea that the money had been invested by the husband in real estate on which taxes had been paid. But the court upheld the tax, pointing out that under the Indiana statute (as, indeed, under the laws of most of the States), the real estate belonging to the husband was one kind of property, and the money belonging to his wife although invested in that real estate was another kind of property.

So the \$2,800 is reduced to \$1,000—for the sole reason that neither Mrs. Hinton nor her husband were clever enough to avail themselves of the numerous devices by which the vast majority of people avoid paying taxes on "money at interest" or other forms of intangible personal property.

Had the farm been "in her name" there would of course have been only one tax—so it seems that under our intelligent laws names are taxed because they make property. The curious can find this case in 134 N. E. Reporter 212 (Hinton vs. Dragoo).

Remarkable Effects of Tax Exemption

THE Tax Exemption ordinance of the City of New York was passed in February, 1921; and exempted for ten years new dwellings up to a maximum of \$5,000 for each house or apartment. Some idea of the effect of this exemption can be had from the following statement of the Department of Taxes and Assessment, showing the exemptions granted to such new construction on the last assessment date, October 1, 1921:

One family houses, 10,200; two family houses, 4,819; total exemption, \$59,108,840. Multifamily (apartment houses), 312, amount, \$24,341,400.

President Goldfogle of the Tax Department says: "In so far as the one and two family houses are concerned, the effect of the exemption was to promote building activity and enable many people to provide for themselves and families comfortable homes."

The exemption ordinance was extended this year, to give a nine-year exemption to new dwellings begun before next April.

According to the *Real Estate Record and Guide* there is "more construction now under way than ever before in the history of this city." Reports of the Superintendents of the building bureaus show that on June 30, 1922, there were under construction in the City of New York, 7,504 one family houses, 6,366 two family houses, and 998 apartments to accommodate 23,791 families; a total of accommodations for about 40,000 families, capable of housing the entire population of a city the size of Atlanta or Omaha. These totals do not include dwellings built as a result of the stimulus of tax exemption and completed after assessment day, but before June 30.

NEW YORK City March building permits valued at \$104,598,500; Chicago March permits, \$19,883,900. Why the big difference? We don't know, for certain; but in New York they exempt new buildings from taxation for 10 years. That at least helps to explain.—H. M. H.

DON'T ask for laws to regulate wages, but for Freedom from laws which limit wages.—H. M. H.

A Tribute Well Earned

MR. W. A. DOUGLASS, the grand old man of the Single Tax movement, has been honored by a banquet given on his eightieth birthday. Some of his fellow-workers in the movement may be discouraged by the slow progress which has been made since Henry George gave his message to the world. But there is no real cause of discouragement to a man like Mr. Douglass. We can to some extent control our own actions in the world, but we cannot control consequences; and to repine because others will not adopt our opinions is as useless and unreasonable as to grumble at the weather. The acceptance of what may be called human or political weather is one of the essentials of a philosopher's outlook.

Mr. Douglass' life has been a success in the deepest sense because he has been true to his convictions, and never faltered or weakened in expressing them and working for the cause which he has at heart. He has been the typical idealist, keeping his own course, "in the scorn of consequence."

But while he has been steadfast there has been nothing hard or narrow in his scheme of life. He is inspired by intense zeal for justice and love of humanity. Political economy has been for him, not the "dismal science," but the science of human service and right human relations. In his long life in Toronto he has won the confidence, affection and respect of a host of friends who delight to do him honor.—*Toronto Globe*.

The Great Claim Indisputable

THE Single Tax principle is not new, though the name may be unfamiliar to some of you. Already it is in the realm of political action after years of such advocacy as was possible in this country, with no avenue of publicity open except the slow and expensive process of mailing out literature and holding small lecture gatherings. I have taken too much time already to go into the Single Tax in an explanatory way, nor do I wish to. Plenty of better writing on the subject is available. Read "Progress and Poverty," by that great American, Henry George. If it is not in your collection, or in your library, or the public library, let me know and I will see that you have plenty of light on the topic. However, you may rest assured that those who would like to keep the mass of their fellows in bondage understand the Single Tax principle thoroughly, and will give up every other privilege, make any other concession voluntarily before they will surrender the privilege attached to the monopolization of land.

They know precisely what the Single Tax means, what it will do, and will use every means possible to prevent people from finding it out, or to fight against its establishment. You need not hesitate about it because you do not understand it fully, or have not taken time to study it. I do not understand a gun, and could not hit the proverbial flock of barns, but if I had a gun pointed directly at the heart of

a burglar he would not pause by reason of my unfamiliarity with arms; he'd "git up and git." And special privilege will remove itself from our vicinity if we point the Single Tax squarely at it, even if we never have pretended any profundity as to political economy, the alleged "science" of government, or the idiotic intricacies in present forms of taxation.

We must all, I think, hold in respect the memory of Surgeon-General Gorgas, who made possible the Panama Canal building by eradicating the plague of yellow fever from that vicinity. In discussing sanitation, just a short time before his death, he said: "I know of no way whereby people can maintain sanitary conditions without good wages, and there is no way by which *all* may have good wages except through the application of the Single Tax."

Remember that Single Taxers alone declare that poverty can be abolished—not merely ameliorated or touched up here and there. This great claim is indisputable. It is not socialism, it is not communism, it is not benevolent despotism, it is not anarchy or bolshevism, but it is scientific, mathematical truth, and does not require a "change in human nature" to be operative. Its operation will, however, enable human beings to live as such, and not, as now is the case, after a fashion which tends to blight the best that is in them.—DR. GRACE KIRKLAND, in the *National Eclectic Medical Association Quarterly*.

Land Rent a Community Value

THIS fund of land rent does not arise from the efforts of land owners or of any one or a few of the residents of a community, but it does arise from the presence of population and the demands these numbers of individuals make on the use of land and the amount of progressive activity they collectively display. The only reason why land is worth from one to fifteen million dollars an acre in New York City, is because it is the centre of six or eight millions of human beings which make demands personally and collectively on the land of New York City. Just as soon as Centreville will be able to charge useful and enterprising users of land millions of dollars in rent for permitting them to go to work on Centreville land, and, if Centrevillians make no change in their taxation policies, shacks will exist in Centreville as they do now on the valuable portions of New York land.—OLIVER MCKNIGHT, in Centreville (Md.) *Observer*.

ONE thousand Cleveland children between the ages of 14 and 16 have applied at school headquarters for work permits. George E. Whitman, director of something or other of the schools, says, "I consider it one indication of the return of prosperity to have so many desiring permits." When 1,000 kids, none more than 16 years old, stand in line all day, some of them two days, to get work permits, would you call that a sign of prosperity or poverty?

Cleveland Press.

Land in Relation to Unemployment

CHAS. H. SMITHSON in the May number of *The Friend*, London, Eng., organ of the Society of Friends, has an admirable article under this head. From it we quote the following extract from the Minutes of the War and the Social Order Committee at the yearly meeting of the Society of Friends, 1922:

Everything fashioned by the hand of man comes, in the first place, from land. The men engaged in the two primary industries of mining and agriculture supply materials for those employed in all other industries. Anything, therefore, which restricts the use of land restricts employment over the whole field of industry. And, since the starting point of all employment is the land, reason suggests that the study of the tenure and use of land should also be the starting point of any investigation into the problem of unemployment.

Nature lays on man the injunction to labor to satisfy his needs, and at the same time supplies the land from which man can produce all that is necessary for his physical requirements. But where land is all privately owned, the landless man finds himself unjustly deprived of the natural opportunity to obey Nature's law, and consequently he finds himself absolutely dependent upon someone else to "find him work." Those who possess the legal power to control the land can determine how much, or how little, employment shall be given to the landless men; and since, under private ownership of land, it frequently pays to get less produce with a minimum of labor than a larger produce, where the increase would be mainly absorbed in wages, it follows that the minimum of labor is employed. If land, with security of tenure, was available for all who could profitable use it for more intensive culture, a large amount of additional employment would be found; a new negotiating basis for wages would be established throughout the whole field of industry; a check would be given to the yearly migration from the country into the towns; unemployment in the towns would be lessened, and an expanding home market would be created for the product of the towns. Everything, except land, to which value attaches is produced by man; *land is the creation of God*. Part of the confusion of thought, on this subject, arises from the fact that in most forms of what is called "real property" there is a value that is produced by man, because it is traceable to the private expenditure of labor and capital upon the land. This value, which should be described as the value of "improvements," to distinguish it from "land value," should belong to the individual who has made the improvements, or to the individual to whom he has transferred his right by gift or sale. But, after making full allowance for all unexhausted improvements, there remains a value which attaches to something which is God's gift to all His children, and it is this value which should be made common property.

There is only one just method of putting men on an equality in reference to the bounty of nature. The free gift of the Creator must be regarded as the common property of all, and each holder should pay to the community a ground rent equivalent to the advantage he enjoys. This ground rent should be paid, whether the land is used or not. This would insure the most effective use of the land, without hampering interference of governmental control, because it would not be profitable to hold land idle, which was subject to a ground rent. It would operate much like the "dead

rent" clause in a mining lease. Even a partial application of the principle, through the absorption of a part of the communal ground rent by the rating and taxation of land values, would have a powerful economic effect in bringing unused, or partially used, land into full use. Countless additional opportunities for the employment of labor would be opened up and the problem of unemployment would no longer present insuperable difficulties.

Ungodly Taxes

ONE of our workers in the Single Tax cause, George Lloyd of New York City, said recently, "Tax land only, other taxes ungodly." This is the truth as all Single Taxers know. This is why the world is in chaos today. This is why men's hearts are failing them. This is why graft of every character and kind is rampant. This is why there is poverty in a world of plenty. Thousands in this section seeking death by every route known to man. This explains why we have labor unions with their devastating strikes. Make the earth an open shop and we'll hear no more of such necessary evils. Abstractly it is wrong to stick your hand in the fire, but if you must do this to save your child's life, it is not wrong. You've chosen the least of two evils. So the labor unions have to strike to protect themselves from the encroachment of land monopoly. What a responsibility is ours who see and know the truth. Why are the doors to nature's storehouse closed? Is it a wonder that we grow impatient with our dilatory tactics, that we stand before the barred gates, the fences, the paper titles, the "No Trespass" signs all over God's earth and utter in very agony the cry that shall yet reach the poets, preachers and lawmakers seemingly deaf to our appeals, "make the earth an open shop!"

Ungodly taxes have reduced us to the lowest depths of weakness. Only the godly kind can lift us into the light. Land values owe their origin, existence, and perpetuity to the presence of the people, and belong of right to the people. A tax on land values is in every sense of the word a godly tax, while all others are evil and productive of evil, and that is why we have now such an ungodly world.—JOSIE THORPE PRICE, in the *Weekly Enterprise*, Iberia, La.

Tax Exemptions on Homes

RENTERS in New York are having a new experience in these May moving days, for they are able to find quarters at fair rental. A year ago the situation was different and there were incidents often discreditable to the landlords and the cause of much worry for renters.

The State law against profiteering in rent was not long since upheld by the United States supreme court, and that had something to do with the situation in affording relief to house hunters. Another factor in favor of renters was the law exempting new homes from taxation for a period. Builders took advantage of it and constructed thousands of homes and apartment houses which were ready this

Spring for occupancy and were quickly taken by encouraged and happy people, able to secure properties at reasonable rental or purchase price. The landlords in the city proper, who had taken advantage of the house shortage and exacted high rents, have empty houses and apartments this Spring and are forced to make radical reductions in rental charges. Their effort to hold tenants comes too late. In the days when demand for property was beyond the supply they lost sight of one important thing and raised their rents beyond reason, and many families suffered hardships because of their action. They could not hope to hold tenants when conditions changed and new homes could be secured at lower rental.

Youngstown (Ohio) *Vindicator*.

A Privilegist System

THE monopolies or privileges are not given to Labor and Capital, but to individuals, who are thereby enabled to take wealth they do not produce. Let's get that straight, and think clearly. These individuals hold up Labor and Capital until they pay the price. Our laws discriminate against workers, both of hand and brain, and favor the grabber. Isn't that so? Sometimes the grabber is poor; sometimes he's rich; but the effect is the same on society. We know a man who had nothing but nerve and a strong distaste for work of any kind. He induced a city council to grant him a street railway franchise. Labor and Capital had to give him \$1,000,000. or guarantee him interest on that amount, before they were permitted to build and operate the line. There was a poor man who secured title to some cheap land, which was later found to be full of the choicest iron ore. His descendants are among our wealthiest citizens. Surely, it is an abuse of words to say that that land privilege was given to Labor and Capital. The privilege made it harder for both, and rewarded and encouraged idleness. Large fortunes are mainly due to legalized monopoly or privilege. Joseph Dana Miller points out that our industrial system should be called the "the privilegist system" rather than "capitalist system."—HOWARD M. HOLMES, in *Cleveland Citizen*.

Single Tax More Than Fiscal Reform

IN the May-June number of the SINGLE TAX REVIEW, Joseph Dana Miller, editor, has a strong editorial entitled "The Single Tax is more than a Fiscal Reform; a call to those who believe in Henry George's message of freedom." Mr. Miller, while giving due consideration to the merits of the Single Tax as a fiscal reform—a means of securing public revenue—exalts its first and more important purpose to secure "a free earth for free men." He says in part, which the *Courier* most heartily endorses:

"The Single Taxer's creed is that the earth is the birth-right of mankind. That the Rent of Land belongs to the people. That one man has as much right to land as another

That this right must be restored to all the people. That this can be effected by a simple change through the taxing machinery that will enable us to abolish all taxation and take the rent of land by the present established methods of revenue collection. This is our creed, and that of every Single Taxer who knows his "Progress and Poverty."

Fairhope *Courier*.

BOOK NOTICES

AN EXAMINATION OF MARX*

Nothing can exceed the keen analysis with which Mr. William indicates conflicting socialistic claims. His examination of Joshua Wanhope's various statements is noteworthy for its sharpness and incisiveness. We do not know where we shall find anything quite so neatly done.

Socialists have been fond of asserting that social reforms and forms of state socialism under present control represent no gain to the working class, though they have often denied this by working for these reforms. The author instances the Hillquit campaign for the mayoralty in which Mr. Hillquit stood for a programme of municipal nurseries, more and better schools and meals to be supplied by the city to the children of the poor. So the question of social reforms considered in the light of the teachings and practice of socialists remains, as the author says, in "enshrouded mystery."

Mr. Williams, however, does not subject the Marxian economies to the same searching analysis which he brings to the Marxian interpretation of history, the Marxian theory of class struggle, the Marxian theory of the methods to be used to effect the triumph of socialism. All these he dismisses after a most triumphant refutation. But the Marxian theory of "surplus value" he accepts without modification. He says: "Through their ownership of the means of production, the capitalist class is in a position to compel the laborer to produce beyond the value of his wages, the difference going to the capitalist class as surplus value or profit."

The author sums up many of his conclusions epigrammatically, like shots out of a gun. "Marx," he says, "made two predictions (1) Capitalism must soon collapse; (2) there can be no real progress as long as capitalism exists. What are the facts? Capitalism has not collapsed, and there has been social progress under capitalism."

But we have said that the author's economics are still entangled in Marxian subtleties. Rejecting much of Marx he clings unconsciously to what is really at the basis of the errors he is attacking. He says that what is called "surplus value" is really a social product, and he talks as if "capitalism," so-called, really conveyed any clear conception.

Suppose Mr. William had subjected this "surplus value" of Marx to the really powerful analysis he brings to bear on other parts of his teachings. How does "surplus value" originate and why, and how does it happen that the laborer is dependent upon capital for employment when it is labor that creates all capital? Granted that many ramifications exist, what is the original source of labor's dependence?

He quotes Mr. Morris Hillquit: "The main forms of capital revenue, rent, interest and profit, spring from the same source, the 'surplus value' of the producing capitalists." What kind of an economic formula is this? What clear idea can one extract from it? The rent of land, the profits after all charges are paid, and interest upon money invested—all "surplus value" in the hands of the producing capitalist. How did it get there? And why is it assumed that all of this is the result of "exploitation?" And "exploitation" of whom? And why? And how?

There is this to be said in conclusion. If there was need to show that Marx had erred grievously in his historic interpretations of economic

*The Social Interpretation of History, by Maurice William. 12 Mo. cloth. 327 pp. Price \$3. Sottery Publishing Co., Long Island City, N. Y.

phenomena, in his judgments of the course of economic history, it is also necessary to show—what Max Hirsch and Prof. Skelton have so admirably done—that he is equally at fault in his diagnosis of the distribution of wealth, in his analysis of the causes of the exploitation of labor, and in the slurring over of the very fundamentals of his problem, which though he is forever seeming to stumble over them, are finally buried in a sea of words. With a style singularly unfortunate and ill adapted to his subject, Marx accentuated these natural imperfections by an added obscurity in the invention of an imposing terminology. An incurable pedant, he found a subject on which most people were ignorant and left a system of political economy which has further obscured the perception of those clear and simple laws necessary to an understanding of the problem.

Marx has done little but muddy the waters. Imposing as is his name, ponderous as is his "Das Kapital," his position in economic thought is not that of a teacher whose conclusions have helped toward solution, but a positive obstruction toward further progress in independent investigation. For there are groups all over the world who must now unlearn their Marxism. To the extent that Mr. William has contributed to this very needed process he has made a very valuable contribution to clear thinking.—J. D. M.

CORRESPONDENCE

COMMENDATION FROM A VETERAN SINGLE TAXER

EDITOR SINGLE TAX REVIEW:

When I read your stirring "Call to those who believe in Henry George's Message of Freedom," my cheeks tingled with the same passion that stirred me forty years ago when I first read "Progress and Poverty." You say with him: "He who will hear, to him the clarions of the battle call. How they call, and call, and call till the heart swells that hears them. Strong souls and high endeavor, the world needs them now. Beauty still lies imprisoned, and iron wheels go over the good and true and beautiful that might spring from human lives."

I wish you continued success in sounding the clarion call to those who will hear, and that the REVIEW may grow to be a beacon light to those who will see, so that our beloved America may indeed be the home of genuine freedom.
St. Paul, Minn.

ROBERT SEIBERT.

A LONE NOTE OF DISSENT

EDITOR SINGLE TAX REVIEW:

The May-June REVIEW does about all that can be done to enstrange the fiscal and the sentimental Single Taxers. The latter are unable to differentiate between doctrine and method. The Doctrine of Henry George was that site rent ought to be the common fund. His Method was fiscal alone. It is impossible to inject the emotional phase of propaganda into the fiscal measure that is the real and complete remedy. When a surgeon is saving a life, he does not grow eloquent about the advantages and beauty of life and health; he sticks to his mechanical job. Your emoters would blame him for ignoring or not knowing the reasons for saving life; and for being a mere mechanic without appreciation of life. Henry George understood all this, hence his eloquence on the right to the earth and to contentment and wealth. But his remedy was a simple fiscal measure, and he never proposed a programme or method that went beyond this. He never offered a programme except Exemption of Present Taxes, letting taxation fall automatically upon land rent.

Los Angeles, Calif.

C. F. HUNT.

WILLIAM MATTHEWS' SPEAKING AND VACATION TOUR

EDITOR SINGLE TAX REVIEW:

The writer had a very pleasant outing and Single Tax lecture tour into southern Alberta and return the latter part of June. My first date was before the Lethbridge Board of Trade. This is a beautiful little city of 12,000, with extra broad cleanly streets and its business section surrounding a large well kept park. It is a real progressive

place and has a mayor of the same type. Mayor Hardy has been serving the city well and continuously for the past ten years.

The water works, electric light plant and street car system are owned by the city.

My other dates were mostly confined to the Milk River district.

Here I found the best and largest bunch of thorough Single Taxers it has ever been my pleasure to meet outside of Spokane.

It really seems that all the merchants and farmers in and around Milk River are either Henry George men or are interested enough in the philosophy to be looking for further information.

I was the first Single Taxer from the outside world to visit in that section, and I can truthfully say, that never have I received a more friendly welcome or fell in with a more hospitable group of people.

Mr. Fred Pease is the pioneer of the movement there and he is certainly well grounded in the faith as well as an energetic campaigner. He is President of the Single Tax Club, which holds regular meetings during the Fall and Winter season.

Their hall is on the ground floor on the main street and is designated "Single Tax Club Headquarters," with fetching mottoes on the walls in large letters.

The concluding lecture was in the Chautauqua tent Sunday afternoon of June 25th. The audience was composed partly of farmers, many of whom drove ten and twelve miles. This meeting was prolonged from 2 to 5 o'clock by a lively fire of intelligent questions.

The return trip was via the Great Northern Railway, Glacier Park, Montana, up beautiful Lake McDonald to the Lewis hotel, surrounded by snow and glacier covered mountains, and thence southward over the Flathead the largest lake of the west, to Missoula and over the Milwaukee Railway to Spokane.

The trail all the way was one of continuous Single Tax talks, for everybody wanted to know about it, and was well strewn with Harry H. Willock's "Unused Democracy," of which he supplied me bounteously.

Campaigning for Ideal Democracy, a term which I much prefer to Single Tax, among the liberal people of the great west, along with its wonderfully inspiring scenery, affords one a vacation trip that is exceedingly agreeable and profitable.
Spokane, Wash.

WM. MATTHEWS.

PARTY ACTION ENDORSED FROM AUSTRALIA

EDITOR SINGLE TAX REVIEW:

We are pleased to read of the activities of our co-workers in the States, and feel certain that independent action is the right thing. The old political parties claim to be in sympathy with Single Tax ideals, but when they have the opportunity they fail to do anything to place those ideals on the Statute books. We have found the same thing here in Australia. A straightout fight on Single Tax lines gives the movement greater publicity than months of ordinary propaganda work. You can reach the people better at election time than at any other period. We have just had a rating poll at Port Lincoln, and the land values principle was carried by a majority of 197, the voting being: in favor, 233; against, 36; informal, 3. You will see the particulars in the June *Advocate*. This little paper is well received and its circulation is growing. It will help us greatly in our fight for a just system of taxation.

Adelaide, So. Australia.

E. J. CRAIGIE.

SHALL WE CALL OURSELVES GEORGISTS?

EDITOR SINGLE TAX REVIEW:

With the greatest satisfaction we are learning, with such information as we are able to obtain, of the great progress your party is making and of the impulse being given to the Georgist ideas in your country.

We know also about the wide educational campaign under the auspices of Chatauqua, undertaken by Mr. Macauley; of the presentation of the candidatures of Mr. Joseph Dana Miller and other comrades for the government of New York City, as well as that the candidates of the Farmer-Labor Party have adopted the part of the Georgist platform which demands that the whole rent of the land shall be absorbed

by the State. We are also pleased to note that the new headquarters of the Party are installed in a central position, corner of 7th Ave. and 13th street, where, no doubt, the large poster which says: "The Rent of the Land Belongs to the People," will do a valuable educational work by engraving that profoundly revolutionary maxim on the minds of the millions of New York citizens.

And we also have learned of the internal changes in conception, and ideals, of which that Party itself is the result: The epoch of mistaken pusillanimity, which has hitherto prevented the expansion of our splendid doctrine in the colossal proportions which it deserves and which it is now on the eve of attaining.

But the real motive of the present letter, which we are taking the liberty of sending you, is the discussion started by the communications of Messrs. Eben Stillman Doubleday, J. A. Demuth and John B. McGauran, in the SINGLE TAX REVIEW of July-August, and September-October last.

After the first had established, with perfect logic, that "certainly the Single Tax is not a Tax," Mr. Demuth argues: "Why have we to struggle with the disadvantages of a name which calumniates us? We, the most logical people of the world!"

Mr. McGauran, on his part, observes that "the word Tax is odious, perhaps more odious now than ever before. . . . and why must the only group which advocates the abolition of all taxes be the only one that creates an obstacle to itself by means of a false, erroneous and unpopular name? We are not "taxers," since we are not in favor of any tax."

Those who are "taxers" are the Democrats and the Republicans; and a people abominably overburdened with taxes should not be led into confusion by an idiotic and senseless name or, according to the appropriate phrase of Mr. Doubleday, by an "ugly name."

These just observations lead one of them to propose the word "Commonwealthers," and to another "Abolitionists," in substitution of the term "Single Taxers," used till now with very poor results.

We believe that the subject is of the greatest importance, and that your Party should settle it boldly and immediately. We, who saw the difficulty in time, have already solved it by means of the adjective "Georgists," which we call ourselves. We take the liberty of proposing it and recommending it to the attention of your Party. We believe that any other name is necessarily insufficient. The words "abolitionists," "commonwealthers," or any other isolated ones cannot contain the whole significance of the doctrine, as certainly does the specific and unmistakable word, "Georgists."

In the confidence that our fraternal suggestions will be examined by you with the high purpose of attaining the greatest efficiency in the campaign of education in which we are all engaged, we send you cordial greetings and hope for a more frequent intercommunication. With the warmest wishes for the progress of your Party,

VILLALOBOS DOMINGUEZ,

National Executive of the
Georgist Liberal Party.

Buenos Aires, Argentine.

LAND VALUE OR PEOPLE VALUE

EDITOR SINGLE TAX REVIEW:

I have been enjoying the perusal of your last number, and wish to congratulate you upon it as one of the best you have issued. I particularly relish the keen humor with which you puncture the fallacies of those who teach, in one form or another, that the gifts of God are the exclusive property of the few by virtue of man-made laws. As a thoroughly posted economist and a master of the pen, you are one of the greatest assets of the cause of humanity, and Single Taxers may well pray that you may long be spared in the leadership.

There are spots on the sun, however, and one little one I notice in one of your articles. I mean where you speak of the momentous evils that result from the institution of private property in land, instead of land values. After all, that is not a "little slip," for it tends to confirm the popular misconception that Georgists are communistic cranks. The average man cannot discriminate between property in land and the peaceable possession and use of land. Of course, what

we want to make clear is that our question does not really concern land at all, but the values which rightfully belong to humanity.

I am rejoiced at the emphasis you place on the ethical and moral aspects of the question. I heartily endorse the views you express, and hope you will give them more and more place.

J. W. BENGOUGH

Toronto, Canada.

A SUGGESTED PARALLEL

EDITOR SINGLE TAX REVIEW:

One of the difficulties encountered in any educational movement is the inertia and indifference of many people to many things and inclination to follow paths of least resistance—least mental effort.

In this regard, even some of us Single Taxers (defined as those traveling toward Single Tax) are human and normal. We see in oil and gas leases the doctrine of "use value" repeatedly emphasized in court proceedings. We hear numerous arguments against "watered stock" being issued by corporations against whom popular prejudice has been aroused. Why do we so seldom draw parallels?

Let's analyze! What is the real or essential difference between increasing capitalization at a maximum figure on which "reasonable returns" can be earned, and continually revaluing land without application of either additional capital or improvements, for purposes of rent income. Is not the revaluation of land upwards without additional capital (the unearned enhanced value) and calculating rents on the higher value continually, the application of the same method of extortion attempted by means of so-called "watered stock."

Now what's required? Is it not logically conclusive, that all of us must advocate the taxation of land values for public use, or else repeal all laws against watered stock, and give corporations liberty to exercise the same methods of extortion freely granted to landowners. It cannot be said that need of streets or other factors for corporation use is inherently any more monopolistic than control of land needed for production of shelter and food, a far larger factor in living costs than transportation.

Wichita Falls, Texas.

F. G. SWANSON.

ARE WE STUPID?

EDITOR SINGLE TAX REVIEW:

May I be pardoned for presuming to voice my opinion in the columns of your valuable publication in reference to the "Utopia" which Single Taxers dream of, but in my judgment, do not even use "horse-sense" to endeavor to bring about.

It seems a remarkable thing to me, that considering the undoubted soundness and unanswerable arguments of the Single Tax doctrine, it has not made more progress since the immortal Henry George first presented the only panacea for our social and economic problems to the world.

Why is it that Single Tax is not operative at the present time after forty years of propaganda? It certainly is not because Single Tax is wrong, but rather because the method of attack upon privilege is faulty.

All over our country today, we find half-hearted Single Taxers dawdling over cups of tea, talking small talk, claiming that "they know somebody that once shook hands with Henry George," etc., etc. Single Tax clubs exist by the score, but they never accomplish anything beyond paying dues, which is promptly gobbled up by some secretary for "Salary." A few postal cards are sent out announcing the next "mother's meeting" and the same routine is gone over ad infinitum.

This perpetual waste of money should cease, and 100% Single Taxers should wake up and realize that there is only one way to combat the Landlord, i. e., by Political Action. Here we are in Ohio, with untold of opportunities to put a full Single Tax ticket in the field if only we had a little money.

The Anti-Saloon League never did away with booze until they attacked it by political action, to wit: the Prohibition Party, and nothing substantial will ever be established for the Single Tax movement except by the Single Tax Party, AS A PARTY.

This dishonest method of endorsing some Democrat or Republican,

with Single Tax tendencies, is about the most stupid procedure imaginable; no wonder we lay dormant for forty years. Let our slogan be "Party Action" and there is no doubt as to the result. Don't tickle the Monopolist with a feather; hit Monopoly with a Political Club. Youngstown, Ohio.

ARNOLD CAMM.

FROM A VALUED CORRESPONDENT

EDITOR SINGLE TAX REVIEW:

Permit me, please, to express my very high appreciation of your editorial, in the May-June number of the SINGLE TAX REVIEW, entitled, "The Single Tax More than a Fiscal Reform." That is right to the point—spiritual morality as the basis of economic reform! It is much the finest word along that line that I have seen in recent years!

In my own addresses, while I announce my topic, "Tax Reform," I lay down the proposition that right is right and wrong is wrong; and that each of us is responsible in conscience for our attitude toward right and wrong.

I put it in this fashion: Land is the common possession of all; those who use it should pay rent for the privilege to the community; for private individuals to absorb the rent of the land is absolutely wrong; therefore, it should cease. That proposition is fundamental to Land Reform; in other words the whole question is a matter of right and wrong. It is not any question of the way the reform affects me, personally—favorably or unfavorably; it is, simply, what is right? As a clergyman, of course, I must take that point of view; and, further, as an economist, I know that whatever is right, is, in the long run, for the good of all concerned.

I have been considering for some time, getting out another of my little cards, similar to the one entitled, "Tax Reform," putting the issue squarely upon the religio-moral foundation; and shall call it "Land Reform." Following is the purposed outline:

Land, created by God alone, is His gift to His children; it is the common possession and necessity of all.

But land cannot be used, advantageously, for the support and benefit of the members of the community upon the communistic principle; therefore, it is parcelled out to private individuals, for each individual to employ his labor and capital upon to the best advantage. For this privilege, however, to use the common property, the individual should pay rent to the common owner, the community. As, however, no individual can be expected to exert his labor and capital upon common land unless secure in his tenure of the land, the community issues fee simple deeds as evidence of permanency of tenure and negotiability of that tenure, and publicly records such deeds. But this permanency of tenure and negotiability of that tenure does not carry with it legitimate right to privately collect the rent of the land; as the individual would have such right did he absolutely own the land, as he owns his labor-values and his capital.

Land Reform, upon the above basis, is a matter of right, not of custom or expediency.

I like what you wrote in reply to W. D. Albright. "Nationalization" would be a reversion to a primitive condition of this question; just as barter trade would be a similar reversion. As a matter of fact, land could not be leased out to the highest bidder without great likelihood of robbing the lease-holder of some of his labor-and-capital-values; to say nothing of what you point out, "spite-bidding," etc. In many an instance, to dispossess a lease-holder to the highest bidder, would entail very serious loss. For example, suppose a breeder of live stock, either in the Valley of Virginia, or the Blue Grass region of Kentucky (regions concerning which I know much, personally) were forced to give up his Blue Grass farm, under the bidding system: it might ruin the strain of livestock that could best be developed in such a region. That would be a loss to the breeder and the community as well. No; just assess the holder of the permanency of tenure of that particular land for its economic rent; then the community would get its due and the holder of the land would not be despoiled. It is, of course, quite conceivable that a rival breeder would do just that thing—spite-bid—in order to get rid of his rival and his valuable strain. It would commonly happen—just plain human nature to do it! Site-value taxation

will put matters upon a perfectly equitable basis for all concerned; just as an honest currency and freedom of trade will make unnecessary a resort to the primitive simplicity of barter.

I know of a bit of a store, just a "cranny in the wall," practically—nearly opposite the Bank of England, where the owner of the lease must do a tremendous business; but I have no doubt that he has taken care to secure his business by a safe leasehold. Were he compelled to run the risk of having to give it up each year, under a rental-bid system, it would knock the enterprise all out of him, probably. So, with a farm, a man brings up his children in a locality dear to generations. Permanency, continuity, generation upon generation, are great terms; and vital to the best and highest human development. "Nationalization" would simply "spill the beans," all around!

Middleborough, Mass.

REV. A. W. LITTLEFIELD.

GENERAL GOOD THE OBJECT OF LEGISLATION

EDITOR SINGLE TAX REVIEW:

While browsing around the Archeological Building at Ohio State University recently, I saw reposing there the door-cap of the main entrance to the original Ohio Statehouse which was at Chillicothe, O. On it was engraved these words: "General good, the object of legislation, perfected by a knowledge of man's wants and nature's abounding means, applied by establishing principles opposed to monopoly." In view of our present state of affairs it seems to me we must never have looked at these words again after some wise forefathers wrote and engraved them and placed them there as the rule and guide of our actions. We today do not seem to see or feel the seriousness of our taxing methods in their financial or ethical phases.

Columbus, Ohio.

J. H. KAUFFMAN.

LIKES OUR CRITICISM OF GOMPERS

EDITOR SINGLE TAX REVIEW:

I desire to express my congratulations for the neat and clever work you performed in your treatment of Samuel Gompers. No man has done a neater job than that. You did for Mr. Gompers what Henry George did for Herbert Spencer. Had your article appeared 25 years ago nearly every daily paper in America would have mentioned it. But we have somehow lost our interest in great controversies.

Kansas City, Mo.

W. J. FLACY.

LIKES THE REVIEW BEST WHEN IT GETS COMBATIVE

EDITOR SINGLE TAX REVIEW:

Although I think I have expressed the conviction before, it may not be amiss to reassure you as to the merit of the REVIEW as a stimulant. Its appearance seems to synchronize with our needs and prompts us to get up and be on the job when we are troubled with the Devil's inquiry, "What's the use?"

I think the REVIEW pleases me best when it gets combative, because although I am not sanguinary enough to cheer for a war, I do think we ought to "start something" which might put the discussion in the "limelight", thereby providing an audience. Then, if we could "keep the law, in calmness made, and see what we foresaw" perhaps the audience would side with us.

Philadelphia, Pa.

J. B. CHAMBERLAIN.

OUR APPEAL MUST BE MADE TO THE MORAL NATURE OF MEN

EDITOR SINGLE TAX REVIEW:

In response to your circular I sent you my subscription to the REVIEW. You may be interested to know that I got my full dollar's worth and more out of the first copy to reach me—the May-June number. I refer to your article "The Single Tax more than a Fiscal Reform." I doubt if anyone was ever brought into the Single Tax movement through the cold logic of its fiscal adaptability. It's a great argument, of course, and as a "clincher" has no equal, but the prospective convert must first have been attracted to the Single Tax through its moral appeal.

You are dead right in stressing this point. People will try anything,

socialism, communism, or any other ism that will appeal to their emotion before they will try a scheme that promises mere fiscal reform. Which means that the Single Tax will never get anywhere unless it builds on its moral foundation. When Single Tax comes it will come because 10% of the people understand it and the other 90% take it because it appeals to their moral sense without analysis. Such an appeal can never be made with figures.

EMIL SCHMIED.

Chicago, Ill.

PULL UP THE WEEDS BY THE ROOTS

EDITOR SINGLE TAX REVIEW:

Your May-June edition of the SINGLE TAX REVIEW, like all others, is splendid. I like particularly your article, "The Single Tax is more than a Fiscal Reform." Discussing the Single Tax as a fiscal reform is like smelling of the finest fruit without biting into it. I have often been admonished to talk it only as a fiscal reform, but I cannot do it. By doing so, the real interest and enthusiasm and deep conviction are lost.

You cannot pull out weeds by tearing on the leaves; you've got to take hold of it with both hands next to the ground and pull it up by the roots. In other words, the land is the common heritage of the human race and as long as society permits a few to appropriate that which belongs to all, there is a fundamental injustice which contaminates the whole system.

I know that you will keep up the good work and it gives us encouragement when we read the truth from a real Single Taxer.

New Braunfels, Texas.

J. R. FUCHS.

NEWS NOTES AND PERSONALS

MR. BARNEY HAUGHEY, Secretary of the Pension League, of Colorado, who is pushing an initiative measure for old age pensions to be met by a tax on land values, has published a little eight page pamphlet in advocacy of the cause.

E. W. DOTY addressed the Lions' Club in June, his subject being the Single Tax, which he gave without equivocation or attenuation.

We acknowledge receipt of a little pamphlet containing portrait and sketch of the late Erving Winslow, Single Taxer, and member of the Single Tax Party, anti-imperialist, free trader and protagonist in other great causes. A tribute from Moorfield Storey to this eminent New Englander is included, as well as the address of the Rector of the Boston Church of the Advent, Rev. William Harmon van Allen.

WILLIAM E. KOCH, of Kansas City, Mo., who is a writer for a number of trade papers, would welcome anything dealing with the influence of rent on prices. Maybe our readers can help. The work he is doing is well worth while.

9,737 families in Cleveland are in receipt of charitable aid.

E. W. DOTY addressed the Rotary Club in Cleveland at which Mr. Chadwick and Arthur Barrett, of London, were guests. Mr. Doty said, turning to Mr. Chadwick, "You are still paying Queen Anne's tithes. England started to do something in 1911, but Lloyd George got cold feet and started to stand on his head."

"LOWER FREIGHT RATES AND ADEQUATE RAILWAY REVENUES" is the title of a 20-page pamphlet by Warren S. Blauvelt, of Terre Haute, Indiana, a Single Taxer of long standing. The subject is carefully treated, as Mr. Blauvelt has made a special study of the question.

ON our desk lies a blotter advertising the People's National Bank, of Rochester, Pennsylvania, A. Heller, President, A. P. Marshall, Vice-President, and Joseph C. Campbell, Cashier. The names of two women

appear as Teller and Bookkeeper. But what interests us most is the advice printed in large type: "To study the Single Tax and help the great mass of humanity back to the land and reduce the High Cost of Living. One tax—the Land for the People—and you will have a Bank Account to care for your wants in time of need."

IN June of this year *Land and Liberty*, well named organ of the Single Taxers of Great Britain, entered the 29th year of its publication. Its growth in circulation and influence is due perhaps first to John Paul, its responsible editor, with the co-operation of such men as A. W. Madsen, Frederick Verinder and others.

WE print in this issue a sketch of the late Henry Bool. Mr. Bool was an anarchist of the kind Tolstoy was. He was at all times a social rebel. He gave Luke North \$1,000 to carry on that great campaign which was waged for the land rights of Californians. A timid and retiring spirit, his every action seems to have been impelled by his love for humanity.

A RECENT issue of the *Dearborn Independent* contains a sketch of Herbert Quick with portrait.

THE *Woman's Voter Bulletin*, published by the Connecticut League of Women Voters, announce that Taxation will be their main study. Mrs. T. S. McDermott, of New Haven, is State Chairman.

AT the eighteenth meeting of Congregational Churches and Ministers which took place at Waukesha, Wisconsin, on May 23 and 24, Prof. Louis Wallis spoke on religion and the Social Awakening. Prof. Wallis is booked to address the Wisconsin Congregational Church Convention on Oct. 3, to which 260 churches in the State will send delegates. Abandoning the religious aspect of the question for a brief space, Prof. Wallis finds time to contribute to the *Rotarian* for June an article on "A Square Deal for Business." As eighty-five thousand copies of this number were printed it will be seen that Prof. Wallis has reached a large audience.

MISS ALICE RYCKMAN was selected as the class orator by the faculty of the Manual Arts School of Los Angeles. She took for her subject, "The New State," and her argument was a plea for democracy and for an economic arrangement that will secure equality of access to the soil. We congratulate the young lady on her theme and its treatment.

WE have received a beautifully printed tribute to the memory of Katrina Trask (Mrs. George Foster Peabody) which contains memorial addresses from Mrs. James Lee Laidlaw and John Huston Finley, together with extracts from her poetical works. Katrina Trask was a poet of real distinction and a character whose influence radiated to all who came near her. She was a remarkable woman.

A NUMBER of Single Taxers are making effective protests against the socialistic trend of the times. Mr. C. J. Buell, of St. Paul is one. In his book reviewing the record of the Minnesota Legislature commented on in the last issue of the REVIEW, special mention should have been made of the chapter entitled, "Are We Drifting into Socialism?"

OLIVER MCKNIGHT, in his new home in Centerville, Maryland, where he pursues the occupation of a farmer, is lonesome in his present surroundings, for he lacks the comradeship of Single Taxers. But he has not been idle. Almost every week for a year or two letters from his ever busy pen have appeared in the local papers. He is now printing an advertisement in two of them offering to supply gratis literature and information on the Single Tax.

NEWTON D. BAKER is out for the minimum wage law in Ohio. Mr. Baker is for everything for which there is no objection. Like the well

known prospectus in the first issue of a country newspaper, which reads: "On those subjects in which all good men are agreed this paper will speak with no uncertain sound." Let us see. Was not Mr. Baker looked upon at one time to carry on the work of Tom L. Johnson? How many idols the years have buried or shattered!

THE Chicago Principals Club has adopted a resolution urging their belief that any method of taxation is unsound that does not recognize that property values differ, and that a distinction must be made in levying taxes between those values which are produced by society and those due to individual enterprise and industry.

C. B. POWER, of Fayette City, Pa., prints at his own expense numbers of small pamphlets illustrating some phase of our question.

DR. GRACE KIRKLAND, of Atlanta, Georgia, who is doing admirable work speaking and writing for the cause, has an article in the June number of the *National Eclectic Medical Association Quarterly* which is well worth reprinting as a whole, but from which we are able to make only a brief extract in another part of this issue.

ON July 18, the birthday of Tom L. Johnson, hundreds of his old friends gathered in front of his monument on the Public Square in Cleveland. There was a beautiful display of ferns and flowers banked around the monument. Single Tax literature was distributed. One of the busiest workers in the throng that gathered was Fred Burgdorff, who is far beyond his eightieth year. He handed out Single Tax maxims which he himself prints with a rubber stamp. The speaker, Carl V. Weygandt, in paying tribute to Johnson's memory, referred to the fact that in the monument he is shown holding in his hand a copy of "Progress and Poverty" which Mr. Weygandt said had had more influence on Johnson's thinking than any other book.

THE *Advertiser*, of Eatontown, N. J., gives a report of an address by James R. Brown, at Holmdel, in which it says that Mr. Brown held the attention of his hearers for over two hours. One gentleman in the audience was the owner of a farm of 134 acres, and Mr. Brown took this farmer as an illustration, showing that with taxes abolished on buildings, crops, orchards, stock, tools, etc., and transferred to land values this farmer would pay only one-seventh of his present taxes.

SEVEN thousand store keepers in Buffalo, big and little, must pay a license fee of five dollars for doing business in that city. Bars are prohibited by the new ordinance save at soda fountains, and there must be no foot rails and no lounging. The ordinance further provides that there shall be screen or fencing along the edge of bars to prevent anybody lounging thereon. Is there any limit to which the rage for regulation may not extend?

CHAS. S. ELGUTTER, one of our subscribers and an old friend of the editor, has been nominated for Municipal Judge in Omaha, winning out in a three cornered contest.

PROF. LEWIS J. JOHNSON, of Cambridge, Mass., is writing a book in which it is said he will present the big economic problems and their solution in a new way.

FREDERICK H. MONROE, of the Henry George Lecture Association, 538 South Dearborn street, Chicago, is visiting the eastern States, organizing a Fall lecture tour for John Z. White.

THE sympathy of the REVIEW and our California friends will go out to George B. Rounsevell, of Oakland, in the loss of his wife on June 12.

THE *Daily Calumet*, of Chicago, reprints the editorial from the May-June REVIEW dealing with Russian Socialism.

MR. C. F. KEYES, president of the Board of Estimate and Taxation of Minneapolis, urges the adoption of the Pittsburgh half-rate exemption of improvements.

THE Single Tax Party of Rhode Island is holding open air meetings in front of the Providence City Hall. The press of the city is giving fair reports of these meetings.

THE Hartje Amendment, taxing personal property and providing that the amount paid shall be deducted from the amount paid as taxes on real estate, has aroused some of our Single Tax friends in Arkansas. Mr. L. H. Walker, of Ravenden, has declined to pay his personal road tax, and accompanies his refusal with a vigorous protest in pamphlet form in opposition to such taxes.

ABEL BRINK, of Copenhagen, one of the REVIEW's most valued contributors, from whom an article appears in this issue, is now engaged in revising the land valuations and instructing the official valuers. This does not prevent him from taking an active part in the Single Tax movement. Mr. Brink is married to a young lady who is a well known sculptor and has a nice little home near Copenhagen. He writes, "We are having a good time working and playing," and adds, characteristically, "But it is great to have something good in the background." We recall Mr. Brink on his departure for Denmark several years ago, at which time we were permitted to spend a day or two in his company, as a fine up-standing young man over six feet in height. He is mentally of equal stature.

Land and Liberty, the splendidly edited organ of the Single Tax published in London, gives two pages to Harry Willock's "Unused Democracy," with a deserved commendation of that excellent bit of work and its distinguished author.

EDMUND NORTON has a slashing reply to Mr. Stoughton Cooley's explanation of why the Los Angeles League abandoned the political fight this year, in the Los Angeles *Citizen*, labor organ of that city.

DR. JOCACHI TAKAMINE, world famous chemist and Single Taxer, died July 22 at the Lenox Hill Hospital, this city. He was born in 1854 in Kaga Province, Japan. He was educated in Scotland and the Imperial University of Japan. He belonged to the Samurai, and was thus of aristocratic birth. He came to America in 1885, where he married Miss Caroline Hitch, of Chicago, sister of Mrs. Henry George, Jr. Shortly before his death he embraced Catholicism. His home at Merriwold Park, Sullivan county, is built in Japanese style, and in beauty of design and closeness to the original is probably wholly unique in America.

THE *Liberator*, of Auckland, New Zealand, makes liberal use of matter from the SINGLE TAX REVIEW.

JAMES BRUCE LINDSAY is an active party man in Cleveland. Mr. James A. Robinson dropped in on the Cleveland Single Taxers on his way to California. Mr. Lindsay writes: "His visit was a keen encouragement to us."

CHARLOTTE SMITH imported several copies of Henry George's "Progress and Poverty." Small book, handy to slip into a coat pocket. Custom House demanded \$1.70 tax from her. "Why it's a text book and is duty free under the law," exclaimed the lady. The official opened it up and glanced at a page or two, and ruled that it must be classed as fiction, and therefore, was taxable. The indignant lady is now being urged to appeal the case to a bureau in Washington, and next to the U. S. Supreme Court.

THERE will be no exemption of new dwellings in Yonkers. The defeat of a proposal to exempt them by the aldermen by a vote of 6 to 5 is reported. Alderman Davis declared that it had had no effect on the housing situation. Another alderman opposed the measure because it encouraged the building of cheap houses!

It is stated in press reports that Vienna is endeavoring to solve the housing problem by a tax on rents, the proceeds to be used to construct dwellings to be rented without profit, which is another wrong way of aiming at the right thing.

WARREN WORTH BAILEY has been renominated by the Democrats for Congress from Pennsylvania.

HON. JOHN H. McCANN, of Ebensburg, Pa., an old time Single Taxer, has been elected Judge of the Court of Common Pleas.

GEORGE EDWARD EVANS, of Pittsburgh, Pa., is candidate for State Senator on the Democratic ticket.

JOSEPH MCCARTHY, a Single Taxer of Spokane, Washington, has been made president of the State Bar Association.

HON. W. H. S. THOMPSON, of Pittsburgh, Judge of the U. S. District Court of Pittsburgh, Pa., has long been a student of and is strongly sympathetic with the Henry George School of Economics.

J. H. KAUFFMAN, of Columbus, Ohio, suggests a Tax Study Week to be observed by the churches and non-sectarian societies of the State. Mr. Kauffman makes the suggestion in the *Ohio State Journal*.

COLONEL J. W. HOWARD, who made an interesting talk at the dinner to raise funds for California, is the son of General Howard, the famous Indian fighter and Civil War veteran. Col. Howard's civic and engineering work have made him known far and wide.

JOHN S. CODMAN, of Boston, contributed to the *Freeman* of August 1st the first of his articles on unemployment.

AMONG those who deserve "honorable mention" in the REVIEW as having sent in subscriptions during the past two months are F. H. Monroe, of Chicago, Edwin L. Upp, of Lorain, Ohio, F. C. E. Mihlhouse, of Pottstown, Pa., and Alexander Pernod, of Chicago.

JOHN Z. WHITE is devoting the remainder of the Summer months to writing a series of articles on economic subjects for various daily papers.

What They Say of The REVIEW

THE REVIEW is a great help, as it shows us issue after issue that the great cause for which it stands is making progress.—A. C. CAMPBELL, Ottawa, Canada.

ALLOW me to congratulate you on your last number, and especially on your "Call to those Who Believe in Henry George's Message of Freedom."—WM. MATTHEWS, Spokane, Washington.

I WOULDN'T be without the REVIEW. I think there is enough logic in a single copy of it to show the "cat" to any reasonable mind.—ALEXANDER HAMILTON, Pender Island, B. C., Canada.

I DO not see how anyone can read Mr. Miller's article, "A Call to those who Believe in Henry George's Message of Freedom," without being thrilled by it.—FREDERICK C. LEUBUSCHER, New York City.

I CONTINUE to love the REVIEW and hope for its success.

—B. F. SNYDER, Tecumseh, Mich.

I HAVE for a long time wanted you to know that I appreciate the REVIEW and I herewith enclose cheque for ten dollars.

—JAMES H. MCGILL, Valparaiso, Ind.

YOUR article on The Tremendous Tory Toadie, Leslie M. Shaw, should be read by every resident of California.—GEO. E. CHURCH, Sacramento, Calif.

AM renewing my subscription to the REVIEW. Could not do without it.—C. R. COOMBS, Los Angeles, Calif.

THE REVIEW grows better all the time.—MRS. J. M. GALLUP, Pueblo, Calif.

YOUR SINGLE TAX FIVE YEAR BOOK is a capital work.

—ST. GEORGE PENELOFF, Plovdiv, Bulgaria.

HOW any Single Taxer can be content without the REVIEW is most astonishing to me.—JOSIE THORPE PRICE, Inwood, L. I., N. Y.

I THINK the last number of the REVIEW particularly good. It kept me up most of the night.—WILLIAM J. WALLACE, Newark, N. J.

ALLOW me to express my admiration and thanks for the work you are doing and regret the paucity of the help I can afford.—AUGUSTUS C. PAULI, Haworth, N. J.

YOUR letter to Samuel Gompers is magnificent.—CHRISTINE ROSS BARKER, Toronto, Canada.

IT WOULD be of great advantage to the Single Tax Party to supply various societies devoted to measures of social readjustment with copies of the SINGLE TAX REVIEW, which is the greatest expounder of economic justice now being published.—JAMES A. C. OWENS, Philadelphia, Pa.

WHILE it seems like carrying coals for a Single Taxer to read a Single Tax magazine, I find renewed help and inspiration to "carry on" while reading the SINGLE TAX REVIEW.—ROBERT SEIBERT, St. Paul, Minn.

I HOPE your light will continue to shine till the dawn of a new day.—F. W. LYNCH, San Francisco, Calif.

AM GLAD to find that your paper is a valiant champion of the only but sufficient remedy for the woes of the world.—WILLIAM COULSON, Spring Valley, Ill.

YOU are making a great magazine of the REVIEW. No matter how the Single Tax tide ebbs and flows, we can always count on the REVIEW.—R. C. BARNUM, Cleveland, Ohio.

YOUR "Open Letter to Samuel Gompers" is the best thing I have seen in my forty years connection with union labor.—G. A. MENDER, St. Louis, Mo.

AM VERY much pleased with the bold editorial, "A Call to those who Believe in Henry George's Message of Freedom." It will give vitality to the Henry George movement which is almost suffocating for lack of courage on the part of its believers.—LONA INGHAM ROBINSON, Los Angeles, Calif.

I WANT to congratulate you on the steady improvement in the REVIEW. Each number seems better than any that has preceded it.—F. H. MONROE, of the Henry George Lecture Bureau, Chicago, Ill.

I WANT to thank you for the article in the REVIEW calling the Single Taxers back to the Anti-Poverty idea.—CHAS. LEBARON GOELLER, Union, N. Y.

I DON'T know when I have read any editorial from which I have derived so much pleasure as your last issue contained. Why didn't you enter the contest for the Pulitzer prize? Your work makes the prize winner's look amateurish.—GEORGE EDWARDS, Youngstown, Ohio.

BENGOUGH'S PRIMER

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