

MARCH—APRIL, 1919

# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

Governors and Mayors for the Taxation of  
Idle Lands

New Jersey Single Taxers For  
A National Party

Economic Dark Lanterns at the University  
of Wisconsin. An Amazing Revelation  
By R. B. Brinsmade

Declaration of Organized Single Taxers  
In Four States

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## What "The Single Tax Review" Stands For

**L**AND 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 its sale or use, 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.

## SINGLE TAX REVIEW

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## PUBLISHER'S NOTES

**O**UR friends who have responded to the appeal for contributions to the REVIEW's sustentation fund will accept this in lieu of other acknowledgment, until a full statement of receipts and expenditures is mailed to all the contributors.

Those who have not yet responded to our appeal are urgently invited to do so. Help us to keep it alive and to make it in truth what an enthusiastic subscriber (see Correspondence Column) declares it to be "The best Single Tax paper in the English language."

Does it not seem to our friends that the REVIEW should go to the officials of the administration, members of Congress, editors and leaders of public opinion? For they need the information contained in each issue. They should know that in a critical time in the world's history there is a sentiment backed by knowledge of industrial ills and the remedy which seeks to influence official and public opinion, and that if it cannot shape government action by education alone, it purposes to do it by separate party organization.

Help the REVIEW by renewing your subscription promptly.

# The Single Tax Review

VOL. XIX

MARCH-APRIL, 1919

No. 2

## Current Comment

VERY important and very serious is the matter we desire to lay before the Single Taxers of the nation who remain alive to their responsibilities. We wish our voice could reach further to the great democratically-inclined masses of the people, and while influencing this wider audience carry its message straight to their faithless public servants.

IT will have been observed that in the last few numbers of the REVIEW we have made but casual reference to the Mexican oil land controversy. We desired to have before us the full facts in the argument between Great Britain and the United States on the one hand, and Mexico on the other hand, full details of the Mexican law in substance and practice, and the real grounds of the objections made to the land and tax legislation of the Carranza government.

WE shall at present pronounce no opinion on the merits of the controversy. We assume—and we anticipate no denial—that the first international question that has arisen in which the principle of the Single Tax, or the Taxation of Land Values, is involved, is for us a question of transcendent importance. We assume that Mexican oil as it lies in its crude state in the earth is the property and concern of the Mexican people—and of them alone. We shall assume that all the corrupt concessions of the corrupt governments of Diaz and Huerta may be righteously revoked by Carranza, acting for his people. We shall assume, too, that measures of taxation, or measures of State ownership or control, are matters of inherent State sovereignty, interference with which by any foreign government constitutes a justifiable *casus belli*.

WE shall assume, too, contrary to what certain influential American papers seem to imply, that the Mexican people are not fools; that they would not lay unnecessarily onerous burdens upon foreign capital required for the production of petroleum; that they would naturally welcome investments of such British or American capital into a country which is in need of it for the development of its latent natural resources. All this we shall assume, along with the fact, however, that there might be features in the Mexican law, or practices in the administration of the law, which could justifiably form the grounds of friendly appeal for the adjustment of differences—as, for example, if American and British properties were subject to burdens from which the same class of Mexican properties were exempt. But it does not appear that this is the case.

BUT what are the facts in the controversy? We do not know. Our government refuses to speak. It will not make public the documents and correspondence buried in the State Department in Washington. Letters addressed to Secretary of State Lansing get no reply. Visits to the State Department are equally unavailing to elicit the information desired. Application to the Mexican headquarters in Washington are met, though with customary Mexican politeness, with the intimation that they do not make application for publicity for this correspondence in face of the administration's apparent desire that it be not disclosed.

THIS is the secret diplomacy against which President Wilson has warned us. How the promise is kept to the ear but broken to the hope we now know. In the meantime we sit on a volcano. The great privileged interests that would exploit Mexico even to the extent of war with her, have the field all to themselves. The press in this country, controlled largely by these same interests, do not trouble to give Mexico's side of the controversy. Hints of intervention are in the air. William R. Hearst and his journalistic birds of prey are busy instilling into the minds of their readers distrust and hatred of a proud people—a people whose splendid efforts to build up a free and substantial republic out of the ruins wrought by centuries of autocracy, should command the sincerest admiration of all free peoples.

IN the *New York Globe*, of March 11. Dr. Frank Crane, in an article entitled "What's the Matter with Taxation," expresses his opinion in no uncertain terms regarding that popular muddle, and concludes thus:

"If members of Congress could be locked up in a boarding school for six months, and compelled to study the book called 'Progress and Poverty' six hours a day, maybe they might at the end of that time be able to produce a tax bill that would not be 'illogical' and 'a chamber of horrors.'"

HUDSON MAXIM, who once declared that the Single Tax was the most important discovery ever made, or something like that, and was himself reputed to be a Single Taxer, wants to import one million Chinese to work here. "There is need of cheap labor in this country," said Mr. Maxim. It will be observed that Mr. Maxim is as tender as Secretary Lane of the interests of employers. Mr. Lane, it will be remembered, is willing to do something to give land to the returned soldiers, but assures the employing class that not too much will be done to make a "new draft on the labor supply." This is his language. Mr. Maxim is more blunt. The country needs cheap labor and measures should be adopted to get it.

WHY should it appear to any man possessing a modicum of intelligence that a country needs cheap labor? All wealth is obtained by labor; that is the only way to get wealth unless we steal it from those who do obtain it by labor. The palpable absurdity of a country needing more Hudson Maxims who will work for less pay, will be clear to our friend on reflection. And if he extends his observations a little further he will ask himself why, if cheap labor is such a good thing for a country, China, which has the lowest paid labor, should not be wallowing in prosperity? Of course, Mr. Maxim is thinking, unconsciously, of cheap labor for some employers; it would not be to the advantage of all employers that all labor was cheap labor, for that would mean poor returns to all employers. How curious is the mental inversion! We call times in which labor is cheap—or in other words, where wages are low—bad times. Times of low wages are bad times, times of panics and depression.

Mr. Maxim will see this if he stops to think. Long ago he wrote a clever story in which the truths of economics were admirably illustrated in the form of a delightful fiction. Has he forgotten?

THE suspension of Dr. Louis Levine from the faculty of the University of Montana is interesting in connection with the subject of economic freedom and the article in this issue by Prof. Brinsmade. Prof. Levine's offence consisted in pointing out that the Anaconda Copper Mining Co. paid in taxes to the State 6 per cent. of its income derived from operations in Montana, while other property, especially farming property, paid an average of 10 to 12 per cent.

PROF. LEVINE does not appear to be a wild-eyed radical. He merely advocates a system of taxation in which these mining companies would pay their proportional quota—in other words, the General Property Tax in operation in most of the States. What the officials of the Montana University would do to a professor who advocated some really drastic tax reform measure is too horrible to contemplate.

## A Conspicuous Failure.

POPULAR government is, in respect of taxation, simply the reflection of University teaching in economics. It is, therefore, interesting to record the following dictum of the National Tax Association:

"With the possible exception of municipal rule, taxation is the phase of popular government in which the United States has made its most conspicuous failure. The absence of any broad, rational, logical, uniform system of taxation for city, State and nation is not only unjust, theoretically and practically, but is absolutely destructive to intelligent voting on the merits of government, the very foundation-stone of any republic."

## The Education of the Business and Industrial World.

THERE has never been greater need than that of today for establishing a practical, working understanding between capital and labor. There have never existed more cogent reasons for those capitalists who would deny to labor a just return for the service it renders, as well as proper living conditions to workers, and for those laborers who refuse to recognize the invaluable contribution made by intelligence and capital to the production of wealth, to discard their narrow-minded point of view and to appreciate the rights of each other. For there has never been a time when capital and labor have had so much in common, when each has been so dependent upon the other.—Francis H. Sisson, Vice-Pres. of the Guaranty Trust Co. of N.Y.

Under the growing menace of labor unrest, the education of the business and industrial world is proceeding rapidly.

Some years ago, the "labor question" was pooh-poohed. The topic might interest decayed old Europe, but never our free democracy, where every man might become a Carnegie or reach the President's chair. Today, matters are different. University presidents, heads of banks and great industrial corporations, governors of States, congressmen, senators—have suddenly discovered that there is such a question as an American labor problem, that the glorious continent of opportunity has become a breeding ground of real distress and ominous elements of danger.

The results of this conversion are curious. Without serious study of the subject so long ignored, the academic dignitaries, commercial leaders and captains of industry, assuming a knowledge they do not possess, have entered upon a furious campaign of words, to combat the advancing peril. From Atlantic to Pacific, an amazing flood of homilies is being poured forth. The ancient power of organized sound is evidently relied upon to repeat the miracle of Jericho, when the horns blown by the priests of Israel brought down the walls of the fortified city. The secret of the old miracle, however, lay not so much in the volume of the sound, we may be assured, as in the intensity, directness and weight of the purpose behind it. In competition with the stern voice of labor, and the real distress of the masses, the noise of the professors, bankers and captains of industry is as feeble and futile as the chirping of crickets before the thunder and blackening roar of a tempest.

The business man, awakened from the self-satisfied slumber of a few years ago, must now learn that platitudes about the beauties of harmony and democracy will not do, are indeed deplorably inadequate just now. There is a real problem, a real injustice which, unless quickly and fairly faced, means inevitable disaster. Business men have been too absorbed in their own special occupations, to bring to bear upon the underlying economic problems that keen judgment, clear analysis and steady common sense, with which they are generally and justly credited.

An assemblage of the elementary factors of the economic situation and a brief consideration of their relation and

interaction would have spared the distinguished banker above quoted from making a totally unwarranted assumption. He would never have diagnosed the prevailing economic unrest as a conflict between labor and capital. His practiced eye would at once have perceived beneath the superficial phenomena of strikes, eight-hour agitation, wage disputes, etc., the fundamental mal-adjustment of the relation of both labor and capital to the third factor in production, viz., the land. He would not be long, either, in locating our present fiscal system as the efficient instrument in divorcing both labor and capital from their common, natural, free access to the soil and thus laying them both under perpetual and unjust tribute for the support of government and of a rent-exploiting class. The simple issues of the fiscal and economic situation cannot long escape the cool, keen analysis of leaders in commerce and industry.

In spite of all its incidental absurdities, the widespread and earnest concern of the business and industrial world for a reasoned and rational solution of the nation's economic disorders is one of the most hopeful signs of the times. It is the first step in the education of democracy's natural, competent leaders. When that education is completed, then rapid effective action will be taken; paltry palliative devices, superficial half-truths and dangerous class misunderstandings will be swept away, to give place to an economic system designed in the only durable way, upon natural law, just as we have lately decided that, in international affairs, political chicanery and brute force must yield to the reign of justice and the moral law.

Mr. Sisson will have made a good beginning if he assumes that the interests of labor and capital are economically, if not actually, identical. We have no doubt he will follow that premise to its only logical conclusion, viz., that that identity of interests must be incarnated in fiscal and legal institutions that recognize their equal and common rights to the soil. The implications of that conclusion need scarcely be elaborated here.

## Poster In The Subway Station.

"REAL ESTATE BOOM  
ON IN BROOKLYN  
SECURE A HOME NOW,  
BEFORE THE OPENING OF  
the NEW TUNNELS"  
(Consult the Advertising Columns of the  
BROOKLYN EAGLE

The *Brooklyn Eagle* must be a tame kind of Bird of Freedom to stand by and scream out the auction notices of those who traffic in the freeman's birthright—their country's land—without free access to which the right to liberty, life and the pursuit of happiness is, and must necessarily be, an empty mockery—trinkets on the breast of shackled slaves.

## Luke North

JAMES H. GRIFFES (Luke North) spent his early life in Schenectady, N. Y. He was a newspaper reporter in Chicago when that city had a flourishing Single Tax club of over one thousand members. Here his health broke down, and tuberculosis, which disease was the ultimate cause of his death, developed. He went to Arizona and started a newspaper.

His next appearance was in San Francisco where he became editor of a Sunday newspaper. In that city his wife was killed by a moral pervert, and Luke North, always a consistent opponent of capital punishment, appeared in court and passionately urged a commutation of sentence for the convicted.

He was in Los Angeles when the Macnamara trial was in progress, and worked for Clarence Darrow in unearthing testimony and in creating favorable public sentiment for the accused. His first publication in that city was *The Golden Elk*, an organization paper of the Elks of that city. This most informal of fraternal orders probably attracted North by reason of its singularly loose organization and its teachings of brotherhood. This publication was short-lived. Luke North then published *Everyman*, which began as a journal of philosophic anarchism and later developed into an organ of the Great Adventure, with which nearly all readers of the REVIEW are familiar.

The dead leader was a student of the occult. His eager intellectuality strove to pierce the curtain shrouding the seen from the unseen. A freethinker he, nevertheless, or perhaps in consequence, possessed much natural religion and a fine passion for humanity, which the vision of a free earth roused to an intensity which swept all before it.

He had an intellectual honesty which permitted him to disavow a mistaken conviction. His noble recantation of previously expressed views on the war was actuated by no motive of caution, for he had courage of a high order. "Radicalism, too, has its conventions," he said in a fine, illuminating phrase in the article analyzing the mental change through which he had passed.

He grew bigger intellectually as he grew older. He was, we believe, between forty-five and fifty, and had not yet arrived at the summit of all of which he was capable. Many of his earlier views he had discarded. He grew to embrace the larger philosophy of life and learned more of Henry George in the fierce stress of the two political campaigns in which he was the recognized leader.

Death brings an end to all of life's asperities. The curious antagonisms which are based upon unreasoning refinements, upon differences of individuality, and which develop into fierce hostility utterly incomprehensible to one who surveys these manifestations from a distance, are swept into forgetfulness when death shows their utter futility and triviality.

This is true in the presence of Luke North, dead, about whom there raged a storm from his first appearance as a

leader in the Single Tax movement. This is all the more curious in that Single Taxers have shown an accommodating readiness to accept unquestioningly all kinds of leaders and leaderships.

How comes it, then, that an active minority of Single Taxers in California refused to follow the banner that for the first time in three decades was lifted high for uncompromising, straight Single Tax? The fact is, it was not so much Luke North's personality as it was that the entire movement was startled out of its complacency. North's appeal was to the soul of the Single Tax movement that makes the Single Tax really worth while. He asked for the Single Tax to force the land of California into use. He impatiently brushed aside questions of the niceties of taxation, local option in taxation, questions of exemptions. The whole Single Tax movement had grown timid, respectable, and was almost moribund. Luke North uttered a cry that seemed to come out of the wilderness and from his very soul, an appeal that was piercing, vehement—and it rang from one end of the State to the other. No one since Henry George had spoken in language half so thrilling. The response his appeal elicited is proof of its potency.

It is no disloyalty to Luke North's memory to question whether this man was a great political leader, a great political organizer. He was, at least, a wonderful agitator. His speeches were not always remarkable for their historical or philosophical insight, but they were stirring, appealing. His writings had their obvious deficiencies—being a poet he was quite as often mastered by his moods as master of them—but there were many flashes of illumination, and he was often positively brilliant.

Turning to the "Songs of the Great Adventure," we can find much to commend. Little of it is conventional in form, save one extraordinary sonnet, "The Nativity," which Luke North called an "adaptation" from one of Alys Thompson's sonnet sequences in the "Year's Rosary." But how many arresting things there are! Where we and the Socialists are prone to predicate our class divisions, Luke North would have none of them. There was only one division, he reminds us, in words of profoundest import and truest sanity. Listen to him, under the heading, "The Line of Cleavage."

"Those who care and those who don't—this is the line of cleavage in human society. It does not run between exploiter and exploited, the robber and the robbed; those are later accidents of environment and opportunity and circumstances. The still earlier accident—so it must appear to our comprehension—that we have to deal with, is the 'accident' of birth which gave this man a quickened heart and this man a dull one—this man a heart responsive and this man a heart obtuse.

"Some men care and some men don't—this is the line of cleavage. It does not parallel any of the artificial lines that superficially separate society into classes. It is not between the masses and the classes, not between labor and capital, nor between worker and parasite; it is not between proletariat, bourgeois, and tinsel aristocrat, nor between the educated and ignorant.

"The true line of cleavage runs perpendicular through all classes of society—even through radicalism itself—and divides the world into those who care and those who don't."

The man who wrote these words lies now where the storm of controversy that raged about him is forever stilled. When he became ill he was induced to go to a hospital. Examination proved that he suffered from the last stages of tuberculosis. His death was followed by a quiet funeral in Forest Lawn Cemetery, in Glendale, near Los Angeles, and the only services consisted of the reading of selections from the "Songs of the Great Adventure."

"Died of tuberculosis"—so will read the medical records of the institution where he passed away. But it is not a pleasant thought that his end was hastened by undernourishment and the lack of full sympathy he must have craved. Yet this thought, which we hesitate to voice, he might have put aside with the same noble retort which we find on page 145 of the "Songs of the Great Adventure."

#### AT THE ROSLYN HOTEL

One arose and said  
He had sacrificed more  
For the Single Tax than I had.

He was right.  
I haven't sacrificed anything  
For Single Tax.

The vision of Henry George  
Owes me nothing.  
I am its debtor  
For the greatest hours of my life.

## For A National Organization.

THE need of a national organization to advance the Single Tax as a political issue is imperatively demanded at this time. We print elsewhere in this number a communication from Mr. Craig Ralston, author of the now famous "Shovelcrats," and a facile newspaper writer. He is under the impression, perhaps justified by an earlier editorial pronouncement, that the REVIEW is opposed to carrying the political issue of the Single Tax into the national field. If we ever entertained such a conviction we entertain it no longer.

It is true that the States are practically self-governing units in the matter of land and taxation. Many State constitutions offer no bar to the enactment of the Single Tax; others may by constitutional amendment carry it on referendum. So much is true.

But to refrain from entry into the field of national politics is to add an element of weakness to the political propaganda that has now begun. It is to encourage the kind of political activities on the part of Single Taxers that detract from the strength of the movement, and to permit the kind of flirtation with national side parties that has gone on for so many years within the States and cities.

It has long been recognized that there exists no practical difference between the Republican and Democratic parties.



Principles long held to be the traditional inheritances of one or other of the parties are now shared on a "fifty-fifty" basis by both organizations. There is not a single issue on which each party is not pretty evenly divided. There is not one question of importance that has not its great protagonists in both parties, from the League of Nations down through to every minor issue.

There is perhaps one exception, and that is the tariff. As to this issue both parties are protectionist. There is not a single free trader in the national administration, if we judge correctly from their public utterances. We have not succeeded in teaching the Democratic Party the beauties of free trade, as we started out to do. We have failed in the role of preceptor, and we have seen even Mr. Bryan abandon his free trade activities for the preaching of all sorts of political nostrums, ending with national prohibition.

If it were not for Woodrow Wilson the Democratic Party could not carry a single electoral vote outside of the "Solid South." Never was there a party so thoroughly dead and buried. This is the more remarkable, in that the party might be imagined to have gained a certain prestige by carrying a great war to a successful conclusion. But even this is not enough, and will not suffice to save it from the overwhelming defeat that awaits it.

The Republican Party while possessing a greater cohesiveness, and incomparably greater intelligence, is, so far as great issues are concerned, a heterogeneous mob. Now that Theodore Roosevelt's political generalship and his hospitality to new ideas are gone, that party, too, is like a ship without a rudder.

Today is the auspicious time for the formation of a national Single Tax party organization with national committeemen in every State. This National Committee must supplant the proprietary organization turned over by Mr. Kiefer to Mr. Towne and now being used to exploit a preposterous scheme for the raising of half a million dollars to enable Mr. Towne to carry out some wonderful PLAN (which he refrains from indicating) for the establishment of a chain of papers. To such a pass have we come under the irresponsible government inherited from the Fels Commission!

Do some of our readers hesitate to accept the suggestion that the great doctrine for which we stand be now put to the supreme and final test? Yet it is the only way of welding together the now disrupted and dissatisfied elements of our movement. It is the only way that we may present a solid front to the world. May we not paraphrase the Earl of Montrose?

"We either fear our fate too much,  
Or our deserts are small,  
Who dare not put it to the touch  
To win or lose it all."

Great God! We are the torch-bearers of an economic world-gospel! We bring balm for the healing of the nations, a message for the oppressed, a new Magna Charta of emancipation for mankind. If rejected, Leagues of Nations, covenants of peoples, are veritable "scraps of

paper." Again autocracy will challenge the political democracies that even now are shaken by internal revolutions. Again the Man on Horseback, a pinchbeck Hohenzollern or a real Napoleon, will over-ride the world. Again on dying democracies, by power of cannon and shot and shell a modern Tamerlane will seek to fatten, or "the sword will again be mightier than the pen, and in carnivals of destruction brute force and wild frenzy will alternate with the lethargy of a declining civilization."\*

What to the disinherited, conscious of his disinheritance, is the knowledge that there exists a pact of international comity for the world? What to the laborer divorced from the land who surveys the swelling acres of Milord, does it matter that there is now a new *entente* between the rulers of Europe and America? *His* rulers are those who control the natural bounties of all lands. Will it assuage his anger and disappointment when fresh from the fields of Flanders on his return to his native Illinois he looks upon the country he has fought for? Is it *his* country or Lord Scully's?

We need not defer to the counsels of the timid. It is true we are numerically insignificant. We are without great leaders. We are oppressed by the traditions of democratic alignment. The mantle of Henry George has descended to none of us. We falter on the threshold of great achievement.

Yet the movement, in spite of thirty years on which we now look back with somewhat mingled emotions, is really in its formative state. The Land Movement of Henry George, as we have said elsewhere, "needs to be begun all over again." And it must not be begun in a timid, half-hearted way. Therefore it is needed that in 1920, or late in 1919, we hold a National Convention to perfect a national political organization, and inaugurate a new national party to carry the message straight to the Federal government.

\* "Progress and Poverty," by Henry George.

## The First Rung of the Ladder

"You're standing today on the first rung of a ladder of 'Opportunity.' You're standing there with both feet. You know it—and you know that it will hold all the weight you can put on it.

"But one rung doesn't make a ladder. You've got to have others if you want to climb.

"Shape them to fit your ladder and—drive them in!

"No material? Where's your vision, Man?—It's lying all about you.

"Make your next rung 'Thrifty' and—climb!

"Don't look down; look up! Shape and place the next rung, 'Sensible Spending,'—and the next, 'Sensible Saving,'—and

"Keep on shaping them—keep on building—buy War Savings Stamps, and—climb, climb, climb!"

THUS reads a large advertisement of the Government Loan Organization, Second Federal Reserve District, War Savings Committee, 120 Broadway, New York. Accom-

panying the script is a picture showing a young man about to mount a ladder. The bottom rung, labeled 'Opportunity' is already set and the man is standing thereon. He is reaching for the other rungs as yet unset but lying on the floor at his feet. At the very top of the ladder, and far out of his reach as yet, the rung 'Success' is already set.

This advertisement will, we trust, accomplish the immediate purposes of the Committee, in stimulating enterprise, thrift and patriotic co-operation with the National Government amongst all classes of citizens. The times certainly call for all these qualities in our people.

At the same time, it is to be regretted that the appeal is based upon an untruth, a self-evident, notorious and painfully apparent untruth. The Committee knows, as does every intelligent citizen, that the vast natural opportunities of our country are all locked up, and are no longer free to willing enterprise. The traffic in Opportunity is sanctioned by our laws and stimulated by special privileges. The first rung in the ladder is *not* set for America's youth. They are, at the mercy of the forestallers, and must bargain for their life's chance, pledging their labor therefor in perpetual mortgage.

The picture drawn by the Committee and spread before the eyes of the whole continent is an ideal one. Why not try and make it a reality? What purpose, anyway, is served by denying to labor and productive enterprise access to America's natural opportunities? Why should ownership of those opportunities be unconditioned by adequate use? Why should the non-use of natural opportunities be specially favored by our fiscal laws?

The Committee has awakened an intense and widespread interest in that first rung of the ladder. If it has nothing further to say, it has been guilty of a cruel and needless jest.

## Tribute From Coal Operators.

INTERESTING particulars as to the tribute paid by coal operators to the owners of the ground—that is, to the non-producing economic factor—came out in January before a sub-committee of the Pennsylvania Senate on manufactures. Testifying before that committee, Mr. A. C. Dodson, head of the Dodson Coal Company, operating mines at Locust Mountain, Beaver Brook and Audenried, declared that his company had already paid in royalties to the Girard estate nearly \$2,000,000, and that, before the coal is exhausted, the royalties will amount to more than \$11,000,000. He further stated that while every ton of coal will give a royalty of \$1.05 to the Girard estate, the company only earned \$1.10, out of which it paid federal taxes and interest on bonds. How long will the productive elements in the national economy consent to carry this monstrous parasite—a veritable Old Man of the Mountain? Why not hand him over to Uncle Sam, who'll put him to work on the job of tax-paying? The bright idea ought not to be hard for tax-paying business men to absorb. Besides, the situation described scarcely does credit to America's reputation for common sense.

Fortunately in this instance, the royalties on land rents go to public uses, as Stephen Girard left his lands in trust to the City of Philadelphia, mainly for the support of orphans. By one of life's little ironies, the Girard Trust spent a considerable sum on the widening of the avenue bordering the Delaware River, for the "benefit of the city"—but the chief benefit as usual went to the owners of adjoining lands and wharves. So that the partial application of rent to public use, by the benevolence of Girard, merely increases the value of rents privately owned.

## Anarchy of Opinion. Can You Beat It?

WHY IS THE TRUTH A LIE?

WAGES all over the world have advanced; and we could not, if we would, restore them. Nor is it necessary. Science has placed at our disposal the means of unlimited production."

—Lord Leverhulme, according to *Manchester Guardian*.

"It must not be imagined that there is work for an extraordinary amount of labor. Conditions are normal. Because this is so, there should be no large influx of common laborers to the State. If there should be a great rush here, we would very soon have a surplus."

—President Holland, of the State Federation of Labor.

"Predicting 'bread lines' all over the country by May 1, unless the government takes immediate steps to meet labor needs after demobilization, Frank Morrison, secretary of the American Federation of Labor, urges that a four-year ban be put on immigration. Morrison told the House Immigration Committee yesterday, that the situation, as far as the unemployed were concerned, was a most serious one and that legislation was necessary to prevent a national crisis. Morrison bases his prediction on a survey labor leaders have made throughout many cities, where the number of unemployed runs high."—*Evening Sun, N. Y.*

"Supposing that we could save one-half of the three hundred thousand babies that we lose every year, and suppose that another one hundred and fifty thousand who do not die, but who live sickly and defective, were also raised to strong and healthy and normal man and womanhood. Do you realize that this country would be the richer, in ten years, by three million native-born citizens? Value these children as you will—and a colored baby used to sell in this country for three or four hundred dollars—you have something worth saving. Weigh them in the truer scale of a proud and happy motherhood, that does not know grief and fear and pain, and we enter upon high finance indeed."

—Kathleen Norris, *Pictorial Review*, February, 1919.

"Of adult women, there were some twenty-six million (1914), and their ranks have not been reduced by death and mutilation as have those of our men. Now that we have fewer men and boys on earth to do even the same work that was done before, and an incomparably greater demand



for labor, we must call on the Great Reserve—the women . . .

"It is hard for us to measure woman as an economic factor, but the war has taught us that she is a most important one. We have long recognized her worth and honor as a wife and mother, but now we must ask ourselves: What is the average American woman worth as a worker?"

—Charlotte Perkins Gilman, *Pictorial Review*, Feb., 1919

Under a rational economic order, would not Lord Leverhulme and the two women writers be right? And what is wrong in our economic order, to bring about the undeniable and deplorable condition denounced by responsible men like Holland and Morrison? Will Democracy meet the issue fair and true and thus justify herself? Of what use a League of Nations, if it is to be a herd of fear-tormented peoples? Why is the truth of our economic condition a lie, in the face of economic and moral law?

## Hearkening Backward

### CONNECTICUT SINGLE TAXERS OF 1677

HERE is a petition found in the Connecticut Archives (Towns and Lands) I 169, Colonial Records II 309. It makes interesting reading. We reproduce it with its antique spelling:

"To the Honoured Generall Assembly now sitting in Hartford—

Honoured Fathers:—

Wee whose names are underwritten, the present inhabitants of Simsbury, haveing bin formerly burthened by the inequality of levying of rates (as the case is circumstanced with us) and now through the late effective dispensations of God's providence, haveing bin greater sufferers than other plantations in this Collony, and thereby allsoe in some measure at the present incapacitated to rayse rates in the common way that is stated in the committerey law, in this our infant state do humbly request and desire of this Honoured Assembly that they would be pleased to graunt us at the present that privilege (which we understand hath been formerly and of late granted to other plantations in their beginning) viz—that all rates shall be raysed for the defraying of publicke charges may be levied only upon lands; the farther grounds and reasons of this our request wee have desired Samuel Wilcockson and Benajah Holecombe to represent to your Honours as our agents in this case; who are your very humble servants—

May 14th, 1677.

(To this document the following names are appended which will be of interest to their descendants.)

John Drake	Samuel Stone
John Griffin	Thomas Barbar
Michall Humphrey	John Petybone
John Humphrey	Joseph Phelps
Josiah Clark	Pecter Buell

The General Court, May Sessions, 1677, sitting at Hartford, granted the Simsbury petitioners the power asked for in the following language:

"This Court upon the motion of the inhabitants of Sims-

bury, doe grant that the people of Simsbury shall have the liberty to rayse their rates for the ministry and towne charges only upon lands for the next three years ensueing this date, and law to the contrary notwithstanding. And in regard of the great loss that that towne hath received in the late wars, the Court have seen cause to remitt to the inhabitants of Simsbury that make their constant abode (there), their country rates for the three next years ensueing both for persons, land and cattell."

## Some Pertinent Epigrams.

MR. JAMES R. BROWN, president of the Manhattan Single Tax Club, has addressed a letter to the members of the New York Legislature, telling some truths about taxation. In it are some weighty epigrams which it would be well for our Solons to ponder over. After calling attention to the fact that over eighty million dollars must be raised for State purposes this year, Mr. Brown says:

"Taxation is the key that opens or closes the door of opportunity."

"Every tax roll in the State is a collection of guesses."

"To tax a man on the value of his house as payment for public services is just like charging a man for a suit of clothes by the value of his auto."

"The value of public services is only measured by what is commonly known as land value—but which is not the value of land but the value of government—that is, public services."

"The selling price of land is an embargo on capital and labor, and is, combined with taxes upon improvements, the reason why capital invested in real estate pays such poor returns."

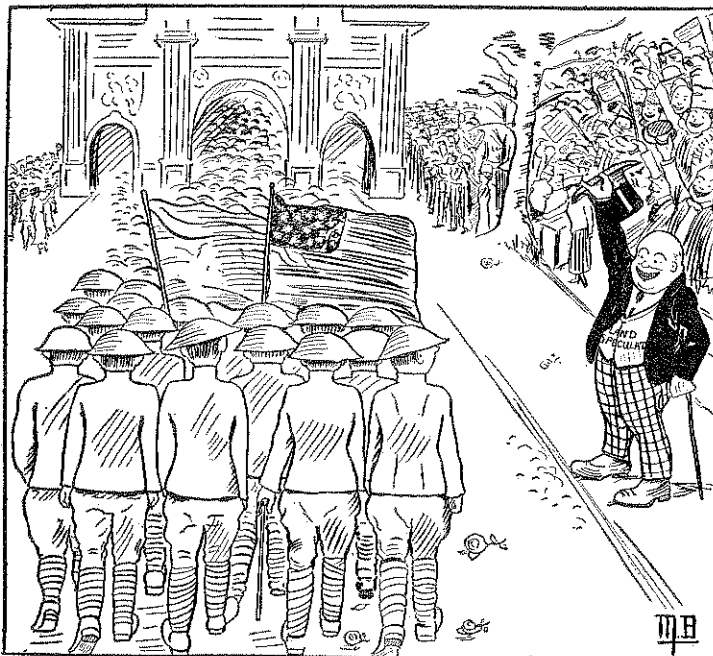
## Upton Sinclair for All Sorts of Taxes.

WE HAVE been permitted to see a letter addressed to Mr. George Lloyd, a Single Taxer, of Brooklyn, from Upton Sinclair. We quote: "I have tried to explain that I am for a land tax, but I do not see what harm other taxes do in the meantime. I am for them also."

Mr. Sinclair has the reputation of being a radical, yet he does not seem to know what even the conservative economists know. They, many of them at least, see the harm that is done by most kinds of taxes. Mr. Sinclair does not see the difference between a tax that would open up the earth and free industry, and the taxes that hamper industry and keep the natural wealth of the earth closed to labor. With a careless wave of the hand he says, "I am for them also."

Even if he refers to taxes which he may imagine are socially remedial, like income and inheritance taxes, he is a poor leader of the classes he professes to champion if he fails to recognize that neither of these taxes creates one single job, or makes one single spot of idle earth productive.

# A Proud and Grateful Country to its Heroes



## The Reception

### THE SOLDIER:

I AM back now, back for a man's life. This America that called me out, has called me back, and it will have something for me to do. Now, what is to be my chance?" (Soldier's Monologue, in Secretary Lane's Report, Nov. 20, 1918.)

### PRESIDENT WILSON:

"....they lifted their heads, they raised their eyes to heaven, when they saw men in khaki coming across the sea in the spirit of crusaders, and found that these were strange men, reckless of danger not only but reckless because they seemed to see something that made danger worth while."—Boston, Feb. 24, 1919.

### GENERAL PERSHING:

"When thinking of their heroism, their patience under hardships, their unflinching spirit in offensive action, I am filled with emotion which I am unable to express. Their deeds are immortal, and they have earned the eternal gratitude of our country."

### THE PEOPLE:

"Our own brave lads, whose splendid manhood was our sole redeeming grace abroad, come back to us with an immeasurable wealth of human potentialities of life and joy and power."—SINGLE TAX REVIEW, January-February, 1919.



## The Reward?

### NATIONAL GOVERNMENT:

AMERICA offers you a farm, if you will help in its making and pay for it out of what you make out of it.

"We have a full 200,000,000 acres which may be converted into farms either by irrigation, drainage or clearing.

"These 228,509,000 acres of cut-over land are a picture of desolation calculated to discourage the hardest pioneer.

"The energy and the talent which he has been expending for an ideal and \$30 a month he can now use to make a home for himself.

"Enough land for a family, but not enough to make a new draft on the labor supply.—(Gems from the Soldiers' Land Settlement Scheme of Secretary Lane.)

### THE REAL RECEPTION:

"And *this* is our reception, the real reception, behind the grand stand and the fluttering flags of a day. Are we going to accept such a situation? Have we not residual manhood enough to sense the moral failure and shame, as well as the supreme unreason, of such an epilogue to our great European adventure?"—SINGLE TAX REVIEW, January-February, 1919.

### THE CONSCIENCE OF THE NATION:

"Like a meatless bone to a dog, our national government flings them the leavings of our economic store—a precarious footing on the very fringe of opportunity—the swamp and the desert!"—SINGLE TAX REVIEW, Jan.-Feb., 1919.

## Economic Dark Lanterns at the University of Wisconsin

AN editorial appearing some time ago in the *Madison State Journal* entitled "Plunged into the Political Mire" described how the State Board of Education on January 16, 1916, decided to allow no appointments to be made in future for the University staff—instructional, clerical or administrative—without its approval. As this Board represents the State's governor, the latter thus has power to make and mould the faculty to his political purposes.

But the transformation of the University from a phalanstery of independent and progressive intellectuals to a mere happy haven for such job-hunting professors as are considered politically harmless by the powers that prey has not been as rapid as the *State Journal* might lead one to infer. In fact, if the University's much heralded progressivism of a decade ago had been fundamental, instead of superficial, the catastrophe of 1916 could never have occurred.

A clew to the rift within the University lute may be discovered by a perusal of the "Survey of the University of Wisconsin," published by the State Board of Public Affairs in 1915. Between pages 42 and 45 of this Survey are given the figures for lots, in the city of Madison, which were sold by the University between 1850 and 1887, out of its original site of 154 acres purchased at \$15. per acre in 1850. All but 11 acres of this site was sold for a total of \$25,650, which was used to erect buildings and pay salaries and current expenses. At present the identical parcels sold are assessed on the city tax roll at an aggregate sum of \$1,575,000 or sixty times as much as the University sold them for. Moreover, the University in order to have room for its new departments and vast increase in students has been obliged to purchase since 1905, contiguous to its old site, some 1,400 acres of land, for which it has paid \$724,000, exclusive of improvement values, an average of \$517 an acre.

Not only has the University foolishly wasted its original site values, and been mulcted heavily for its new site by purchasing land values which are chiefly the creation of the University's own growth and activities, but it has squandered its land grant, of which it received 300,000 acres from the United States government. Of this grant the bulk was sold for \$1.25 an acre and the net result of the sales of this principality of rich Wisconsin soil and forest is a present annual income of less than \$25,000. The Survey compares this with the proceeds obtained by Cornell University from its land grant which was, curiously enough, also selected in Wisconsin. By selling the timber apart from the land and handling its 300,000 acres judiciously, Cornell has realized enough to get an annual income from its grant of nearly \$500,000, or twenty times as much as the University of Wisconsin. South Dakota has done even better than Cornell; for, after selling off \$9,000,000 worth, the present value of its remaining State lands granted for

university and common school purposes is estimated at \$55,000,000.

The rise of land values in Madison has meant a heavy burden to faculty and students, as well as to taxpayers, for the former have to pay high prices for homes and lodgings. As Madison's population is dependent almost entirely on the State officials and the University crowd, and as the officials have increased in number only gradually, the big rise in land values has been due to the University itself, whose student body numbered 6,765 in 1914, as compared with 3,151 in 1904; and whose gross expenditures advanced from \$861,000 to \$2,800,000 in the same decennial period.

Tuition is practically free at the University to State students, who pay only \$24 yearly, while non-residents pay \$100 more or \$124; but even this latter sum represents only about one-third of the running expenses per student. This cheapness in tuition in an institution of the first rank tended to attract ever-growing crowds of students; to accomodate the newcomers, required more buildings and teachers, the expenses for building and operating grew apace, and the consequent burden on the taxpayers was one of the chief causes for the victory of reaction at the polls in 1914.

The chief financial beneficiaries of Wisconsin's University munificence have not been the citizens, as a whole, or even the taxpayers, but the landowners of Madison. The rapidly increasing land values have offset the low tuition for students, by greatly increasing the cost of lodgings, and have increased the operating expenses of the University, which has had to offer higher salaries to its instructors to balance the mounting cost of lots for homes. To decrease the cost of lodgings for its students the University began the policy of building dormitories itself, but this merely cast another burden on the taxpayers who were thereby forced to pay for the dear lots and costly buildings of the new scheme without hope of any financial return to themselves.

While all these symptoms of the land-speculation blight, which has so long afflicted Madison, were so glaring as to cause extensive comment by the Survey and are apparent to even the casual social observer, they have apparently never been noticed by any member of the University's faculty of political economy, if one judge from their public utterances. In fact the conduct of the three professors of this department most in the public eye during the past decade—Ely, Adams and Commons—has been such as to befog rather than illuminate the community's thought on the land question, as I shall endeavor to demonstrate by reviewing their individual careers.

Prof. R. T. Ely came to Wisconsin in 1892 to head the department of political economy, having occupied a similar position at John Hopkins' during the previous decade. He graduated from Columbia in 1876 as B. A. and obtained his Ph. D. from Heidelberg in 1879. He is well known throughout the learned world by his numerous published articles and books concerning his specialty. His "Outlines of Economics" is in extensive use as a textbook in schools

and colleges, while his other books treating of such popular questions as Socialism, Trusts and Labor, have had a large sale. Always posing as a reformer his radical utterances on his first arrival at Wisconsin soon attracted the adverse attention of the Trustees, and he was forced to undergo a trial for economic heresy from which he barely escaped with his official life. Since his acquittal, he has had no further trouble with the watchdogs of the predatory interests, perhaps because the latter then concluded that Prof. Ely's so-called radicalism was really of quite a harmless sort.

In Madison it is common talk that Prof. Ely has been seduced from the narrow path of economic truth by the lure of the large gain which has accrued from his speculations in Madison suburban lots. Yet without attempting to excuse the culpability of a reformer for engaging in such an anti-social operation as townsite monopoly, I believe it easy to demonstrate from his own works that Prof. Ely's failure to teach fundamental, instead of make-believe, reform at Wisconsin had been as much due to intellectual as to moral turpitude. And for this proof one has to go no further than his well known "Outlines of Economics" (1901 Edition), wherever it touched on the land question.

In chapter two treating of "The Factors of Production" Prof. Ely affirms under subheading "Nature," "It is a peculiarity of land that its quantity cannot be increased appreciably, and thus it is spoken of as a natural monopoly. This seems hardly accurate. It is a limited factor, but in the ownership or management of land there is not inevitable tendency to monopoly."

By the insertion of the weasel word "inevitable" in this affirmation, Prof. Ely conveys to the student the idea that property in land is not a monopoly. Yet this is a direct contradiction of the accepted definition of landed property which, as well stated by J. E. Symes (in his "Political Economy" p. 5) is: "Such material gifts of nature as can be monopolized." Thus Prof. Ely evidently restricts "monopoly" to such productive property as possesses the power of fixing the price of its product. But price-fixing is really only a special phase of monopoly and can only be exercised by a few landed monopolies; like public utilities, and those whose product is of such limited occurrence that its natural supply can be cornered by one interest, such as the Anthracite or Borax Trusts. Certain apparently non-landed properties may also possess the power of price-fixing, like the Standard Oil Company or the Beef Trust; but if these be investigated their permanent power will be found to rest in every case upon some ownership or alliance with the only legal monopolies: those of land ownership and patent rights. The monopoly in ordinary landed property "whose output is fixed in price in a competitive market," consists in the exclusive right to some natural or social advantage in production inherent in the land itself; due to location in the case of urban or public utility land or to geological and climatic causes in the case of mineral, forest and farming land.

Lacking a clear notion of what the power of monopoly

really is and confusing it with its merely subsidiary feature of price-fixing, Prof. Ely has built up on this false foundation a vast superstructure of "humanitarian" economics. He would regulate this monopoly and publicly own that one; he would restrict one set of predatory interests by law and try to offset another by some powerful opposition like a labor union. His ideas have been the basis of the Wisconsin "progressivism" of the past fifteen years, and the chief practical result has been such unbridled public extravagance—not only at the University but everywhere—that the disgusted and overburdened taxpayers rose both in 1914 and 1916 and repudiated the Progressive Party at the polls.

Before leaving Prof. Ely I will quote his comments on the Single Tax on p. 366 of the "Outlines":

"He (George) proposes that the States shall take the pure economic rent of land and thinks that will abolish poverty. It might prevent people who do not care to use the land from keeping land away from those who want to use it, but how it would bring about all the predicted blessings it is difficult for most people to understand. With the best will and with every desire to be unprejudiced, the writer has never yet seen how pure economic rent of agricultural land can be separated from the annual value of the improvements on and in the land. Apart from all this, the confiscation of rent, or even if it be called by so gentle a name as appropriation of rent, by the public, without compensation to present owners will never, in the writer's opinion, appeal to the conscience of the American public as a just thing. Abstract reasoning based on natural rights will not convince a modern nation. It is but another illustration of the danger of reasoning based on natural rights."

"It is easy in cities to separate pure economic rent from rent for improvements, and it is done a thousand times a day. The principal evils of private land-holding are seen in cities, and the objections to land nationalization do not *wholly* apply to land municipalization. Many will favor the latter who reject the former, but even in this matter one should proceed *cautiously*. No confiscation or thought of confiscation should for a moment be tolerated, but if great and expensive changes are desired the burden should be diffused throughout the community equitably by means of inheritance taxes and other taxes."

For lack of space I will not attempt to more than briefly comment on the two quoted paragraphs, whose italics are mine. Prof. Ely in his second sentence thinks it of no importance that the Single Tax would prevent land speculation, and he thereby exhibits his dense ignorance of practical economics, for it is land speculation and that alone which lowers prematurely the margin of cultivation and tends consistently to depress wages. If Prof. Ely has found no way of separating the land and improvement values of farms, he needs to study the assessment system of Western Canada and Australia where this separation is a mere routine of operation. In his attempt to discredit natural rights as a basis for reasoning, Prof. Ely unwittingly,

doubtless, leaves the ranks of the scientists, who found all their reasoning on the facts of nature, and ranges himself with the metaphysicians and theologians who delight in the imaginary and supernatural as a basis for their syllogisms. Any nation which cannot be convinced by scientific reasoning may perhaps be pious but certainly has no just claim to be dubbed "modern."

In the second paragraph I have italicized "wholly" and "cautiously" as characteristic examples of the weasel words with which the orthodox textbooks attempt to befog the mind of the earnest student of economics. In launching the familiar "confiscation" bugaboo as a Parthian shaft, Prof. Ely performs the usual stunt of anti-Single Taxers. It is curious that such a tender conscience as to the "rights" of the land speculators should never use the ugly word "confiscation" when referring to the plunder they are constantly gathering from the victims who have to use their land. Can it be that the loot gathered by our modern and legal robber barons loses its taint when once safely lodged within their strong boxes, and thereafter can only be treated as stainless and inviolate "property," whose very scrutiny would be sacrilege?

In considering Prof. T. S. Adams, one of Prof. Ely's assistants at Wisconsin between 1901 and 1910, and 1911 and 1915, we have a man some twenty years younger than his chief and of much less celebrity and originality. He obtained his B. A. and Ph. D. degrees at John Hopkins' and had spent a year in U. S. Census Office and another with the Pennsylvania R. R. before arriving at Wisconsin. From 1910-11 he was professor of political economy at Washington University, from 1904-08 he was expert on the Wisconsin State Tax Commission, and from 1911 to 1915 he was chief of the Commission besides resuming his professorship at Madison. He is the author of several books on taxation and labor problems and recently left Wisconsin to become professor of political economy at an Eastern college.

In Prof. Adams we have a man who may be considered as a mistletoe who has drawn all his intellectual sap from the oaks of his distinguished chief. A glutton at figures and statistics, he has a mind which sees plenty of trees but never the forest. When tax commissioner he reveled in the installation of the new State income tax, without even pausing before plunging in to consider where he was going to swim. He might have easily perceived from the most cursory scrutiny that an income tax is a foolish tax for a State. Whatever its merits as a tax, its proper collection can only be assured by making it a national affair, otherwise the best feathered birds will fly away to roost elsewhere and the State, however it strives, will never collect any toll from their plumage.

However, the crowning achievement of Prof. Adams was not his strenuous pursuit of income tax dodgers, but had to do with the assessments of northern Wisconsin. Composed originally of vast forests, this part of the State is now largely cut over and has to do with the problem of agricultural settlement on these denuded lands now held by speculators.

For some years a number of county taxation boards had found it wise to assess improvements at a lesser rate than land values, the change resulting in increased development by settlers. But this was before the advent of Prof. Adams as tax commissioner; for directly he heard of this practice he ordered the county boards to discontinue it as a gross violation of the law regarding the equality of all kinds of property as a base for assessing the general property tax. How different, both from the standpoint of common sense and practical benefit, was Prof. Adam's ruling from the action of the late Mayor Pastoriza of Houston on the same question!

Little need be said here about the case of Prof. John R. Commons, as his career was fully ventilated in 1915 in connection with his failure to sign the majority report of the U. S. Commission on Industrial Relations of which he was a member. He was born in 1862 and is thus midway in age between Professors Ely and Adams and, while he studied at John Hopkins' for two years under Prof. Ely, he took his A. B. and A. M. degrees from Oberlin in 1890. As clever a writer as his chief, he is a clearer thinker and several of his published books, such as "The Distribution of Wealth," "Social Reform and the Church," "Trade Unionism and Immigrants," have been landmarks in their fields. In the nineties Prof. Commons was an outspoken radical reformer and this attitude finally ended in his ejection from his professorship at Syracuse University in 1899, as a "socialist," by the Board of Trustees, of which John D. Archbold, a director of the Standard Oil Company, was then president.

After leaving Syracuse, Prof. Commons spent several years as expert for the Industrial Commission and the Civic Federation, and in 1904 was called to Wisconsin to help Prof. Ely. Since his arrival at Madison, Prof. Commons has soft-pedaled his reform *arias* and consequently has had no more trouble with millionaire educators. And whatever the reason for this new pussyfoot policy, whether because sick of martyrdom or because really convinced that the regulate-everything system of Elyism is superior to economic freedom, it has proved extremely profitable to him in both fame and money. For a decade he has been constantly in demand by both political parties as a member of important State and national commissions, and he thereby has been able to earn large fees to supplement his handsome salary as university professor. Though Prof. Commons is still a nominal adherent of the Single Tax his action in repudiating the majority report of the Industrial Commission, whose backbone was the land value tax, places him in the class of false friends to the cause.

In concluding this article on the Wisconsin University, I do not wish to leave the impression that I consider its economic department as peculiar in its lack of illumination; for, indeed, it is one of the highest among American colleges. If anyone doubts this statement, let him attend an annual meeting of the American Economic Association (which includes as members nearly all college teachers of economics and scarcely anyone else), and compare the papers there presented—with their tangle of irrelevant statistics, their



hairsplitting over trivialities and their befogging of anything regarding economic justice—with the interesting and relatively frank books of Professors Commons or Ely.

No! the problem of making our college departments of political economy as fearless in their utterance of scientific truth as those of physics or engineering lies deeper than even their release from the interference of dishonest politicians, or bigoted trustees on the outlook for economic heresy; though of course this release is a first step for any attempt at reform. At present the teachers of economics are generally pure theorists, who have graduated direct from their studies into teaching and know nothing of those economic struggles of humanity which go on beyond the walls of the college cloister. They must have comfortable houses, elaborate meals and artistic surroundings as a *sine qua non* of their lives; they naturally have as social friends many of the privileged and even predatory class, and often find them decent and law-abiding in their family relations. The cause of the oppressed masses, as advocated by such authors as Henry George, thus finds little response among such college teachers, for it seems too far away to be real or important; its espousal would certainly be troublesome and might even lead to ejection from their only means of gaining a livelihood worth having. But when economic students must prepare by a practical apprenticeship, and gain their living by manual and mental labor, in various factories and businesses before starting to teach we shall then see as great a change in our college departments of economics as occurred in those of engineering when the original pure theorists were replaced as professors by successful practitioners. Our American economic professors are now closely akin in training to the native engineers of Spanish America. The latter are scions of the feudal aristocracy and consequently carry out in their engineering course all the peculiar caste ideas of their families regarding the degradation of manual labor. As such branches of engineering as mechanical or mining cannot be mastered except by the practice of much dirty and disagreeable manual labor, the Spanish youth never get beyond the hopelessly incompetent stage in these professions. In civil engineering in which work can be done by only learning the cleanly roles of the draughtsman and surveyor, the young aristocrats do better, but even here their fear of personal contact with the raw material and the oily machinery of engineering are such handicaps to practical achievement that nearly all such work in Spanish countries is entirely dependent on the foreign expert for its accomplishment.

ROBERT B. BRINSMADE.

## John Z. White's Lecture Tour.

**D**URING the months of February and March, Mr. John Z. White has addressed audiences in Worcester, Mass., Providence, R. I., Steubenville, Ohio, Akron, Ohio, Dayton, Ohio, Logansport and Bloomington, Ind., and in cities and towns in Wisconsin, Minnesota, Iowa and Kansas. On April 8th he will speak in Kansas City, Kansas, and on April 14th in Jefferson City, Mo.

## Our Washington Letter

**O**NCE more it is quiet along the Potomac. The Capitol on the hill is deserted. The vaulted halls of congress no longer echo to the outbursts of furious oratory, as the War Congress passed into history in a maze of puerile bickerings. "Words—words—words."

Here are some of the bills left in the clogged Committee rooms: The bill to open the land to the soldiers, all reconstruction measures; the appropriations to look after the employment of the returned soldiers and idle men. They even failed to provide money to clean the streets of Washington and to keep the night schools open. And yet many of these same brilliant statesmen are afraid to let the people enact their own laws.

Here is a high-ceilinged, luxuriously furnished apartment in the Senate Office building. The sunlight is reflected from the huge polished table, around which is seated a group of well-dressed men, pompous, nonchalant. At the head of the table is a prosperous individual speaking in a drawling, confident tone. The government, by the way, is investigating the "Packers."

"And what," asked one of the senators politely, "is this item of nine million dollars in your estimated cost of production?"

"That is our income and excess profit tax."

"And you figure that as a production charge and add it to the price of the product?"

"Most certainly," and the witness smiled, and the senators looked at each other knowingly, and also smiled.

Is any further comment needed?

All the daily papers of Washington carried this "ad" a few days ago.

"Millions can and will be made in the next few years on properties now offered for sale. To buy at pre-war prices means that you get the increment in your land of 35% increase in population—75 to 100% increase in the buying power of the Washington public."

The government clerks in Washington, after an almost life and death struggle succeeded in getting a 20% salary increase from Congress. It does not require deep study to see where the greater bulk of this increased pay is going.

About the time the Washington public was being edified by this attractive "ad," William Kent, of the U. S. Tariff Commission, made a speech that should be read along with the "ad." This is a quotation from it:

"The City of Washington is merely the seat of the Federal Government. Since the time of its founder it has been the subject of land speculation. For well over a hundred years successive generations of speculators have carried away the proceeds derived from the needs of others and there seems no end of the story. Let us suppose the fee-simple title had never been granted in the City of Washington. The accruing rentals would have built the streets, provided every



modern convenience and the people would have paid in ground rent not a tenth of what is now being paid."

A few weeks ago the Association of American Bankers met in Washington. After careful deliberation they decided that farm tenancy was the greatest menace to America and urged all Americans to own their own home.

I learned from Walter Swanton of the U. S. Reclamation Service that over 1,000 letters a day are received from soldiers looking for land.

There is undoubtedly plenty of land. Millions of people are looking for land. Why don't the landless man and the manless land connect? The Bankers could have answered it. Because the land is held for gambling purposes. Tax the land out of the hands of the speculators, and the soldier can get all the land he needs, farm tenancy will cease, and this ever present menace to American institutions will be removed forever.

## Notable Action of Governors and Mayors at Washington

### FAVOR THE TAXATION OF IDLE LANDS.

**M**OST of our readers have read the lengthy press despatches detailing the proceedings of the Conference of Governors and Mayors at Washington, on March 3, 4 and 5. Yet there was no mention of the most notable action taken by that convention which arose over a resolution presented by the Mayor of Lynn, Mass., Walter H. Creamer.

This resolution proposed that the convention recommend to the States the taxation of all idle land or natural wealth held out of use for speculation, and that the money so obtained be used for a permanent fund to solve the labor problem. This resolution occasioned the most interesting and hardest fought debate of any of the sessions. Mayor Creamer and Councilman R. J. Wheeler, of Allentown, Pa., led the fight for the resolutions. The opponents of the measure claimed that it was a violation of the constitution, to which it was retorted that the Southern child labor exploiters used the same argument.

When the smoke of the battle cleared away it was found that the friends of the resolution had won by the substantial victory of 32 to 10.

The letter addressed by New York Single Taxers to this conference and which is printed on another page, was in the pockets of each of these Governors, and may not have been without its influence. Be that as it may, the victory is a notable one, showing how more profoundly than we suspect the radical agitation of the new movement among Single Taxers is influencing official opinion.

Congratulations to Mayor Creamer!

Our readers are urged to send us news of importance from their localities, and all newspaper clippings which may be pertinent.

## News From Many States.

**CALIFORNIA.**—There is no particular news to report from California. There will be no halt, however, in the campaign for the Great Adventure. Mrs. Griffes, Mrs. Lona Ingham Robinson, and others associated with Luke North, will continue the work. A memorial number of *Everyman* is in preparation. It will contain many of the posthumous writings of North, with tributes to the dead leader from his friends throughout the country. The *Great Adventure Weekly* will be continued.

There seems to have been some misunderstanding as to what Gerrit Johnson advocated in the latter printed in the last number of the *SINGLE TAX REVIEW*. Mr. Johnson's proposal is that those who want a local option amendment on the ballot should go ahead and get it, while those who want a measure for straight Single Tax should do the same. We are not prepared to say that this is not entirely practicable. But as a "get together" measure it seems to possess difficulties peculiarly its own.

The following officers have been elected by the Single Tax League of Los Angeles: President, Walter Gould Lincoln; First Vice-President, Mrs. Anna George DeMille; Second Vice-President, John J. Abramson; Secretary, Palmyra Presley; Treasures, R. E. Chadwick; Executive Committee, William DeMille, David Woodhead, Frank Bode. The League has an office at 208 American Bank Building, Los Angeles, Cal., which is in charge of the Executive Secretary, William F. Lusk.

**CONNECTICUT.**—A bill drawn by C. M. Gallup has been presented in the legislature by Representative Joseph R. Carroll, of Norfolk. It provides as follows:

"SECTION 1. All property other than land, taxable as part of any grand list to be perfected as of Oct. 1, 1920, shall be set in said list at eighty per cent. of the then true value. Said eighty per cent. shall be reduced in value one-fourth as of Oct. 1, 1921, and one-half as of Oct. 1, 1922, three-fourths as of Oct. 1, 1923, and eliminated as of Oct. 1, 1924.

SECTION 2. No land excepting that belonging to the United States, the State of Connecticut, or a subdivision thereof, shall be exempt from taxation after Oct. 1, 1924."

Single Taxers appeared before the legislative committee in advocacy of the measure. The press gives the following report of the hearing:

"We're after the land shark, commonly known as the ground hog, who sits on the land and holds it, John Cairns of Manchester declared. "There are two classes of people who are opposed to this bill: the land shark, who knows what he's doing, and the farmer, who doesn't yet understand that it's really his buildings and all his improvements that he's taxed on now. Under our present system, we tax dogs as a nuisance, and we tax private improvements of all kinds for every man, woman and child in the community.

"Why ask the soldiers to clean up the waste lands of Florida or the Northwest, when we have millions of acres

of arable land going to waste right here at home," he continued.

"There are so many exemptions under the present system that it can have no other effect than to protect monopoly and private interests," said C. L. Bissell of Harwinton. "We must substitute a fair taxation system to prevent outbreaks of Bolshevism here. We got political equality in 1776; it's time now that we had economic equality. Access to the land must be restored on an equal basis."

Selectman Raoul D'Arche of Hartford said there were 4,900 acres of unimproved lots in Hartford that were paying 21 per cent. of all the taxes of the city, while 6,200 acres of improved land were paying 44 per cent. One hundred and forty-two factories paid 6 per cent. of all the taxes, and 1,468 stores, 43 per cent. "If a manufacturer builds a factory in Hartford, he's soaked for it. If he equips it with machinery, he's punished by taxation," he declared.

"If New England is to maintain its present place in the commercial and industrial world, we must make the most effective use of our natural resources," C. M. Gallup of West Hartford, asserted. "These resources are water-power, tidewater transportation and the soil. All are handicapped by the speculative holding of property. If Connecticut is to hold its place, some relief from this must be granted."

Representative Maurice E. Miner of Plymouth, expressed the hope that the committee would study the question thoroughly.

**MICHIGAN.**—A general effort is being made in Michigan to induce builders to erect moderate priced homes for the wage working class; but thus far the principal effect has been the stiffening of the market price for the sites.

Nearly a thousand farmers listened to an able address by Louis Wallis, of Chicago, at the recent Farmers' Week in Lansing, when he spoke on "The Farmers' Business Problem." Mr. Wallis held the close attention of his audience for the better part of an hour, and at its conclusion he was warmly congratulated for the new and instructive viewpoint of a problem with so many angles that the simple solution is often lost sight of.

Judson Grenell, secretary of the Michigan Site Value Tax League, has written a brochure on "What Michigan Women Should Know About Voting," addressed to the 600,000 new women voters of the State. It deals with economic problems, among them the problem of taxation taking a prominent place. In 20,000 words is condensed the main features of the science of political economy, and the woman voter is advised to stick to sound economic principles in picking candidates and deciding on principles. She is cautioned against putting much faith in party "labels," most of which today are meaningless. Several daily papers in Michigan have published the brochure in full. It has been put in pamphlet form and sells for 25 cents.

*The Michigan Farmer*, the oldest and most conservative agricultural weekly newspaper in Michigan, has opened its columns to the discussion of the taxation problem. Several articles for and against the Single Tax have already appeared and more are promised, with additional letters from Farmer readers.

**NEW JERSEY.**—A bill has been introduced in the legislature by Assemblyman McGill, and a public hearing was held on March 10. This is the bill fathered by the Manufacturers and Merchants Taxation League. It provides that the following properties shall be exempt from taxation, to wit:

1. All buildings, structures and improvements on or in land.
2. All tools, implements and machinery; also all raw material, goods in process of manufacture and finished goods.
3. All goods and merchandise in storage or owned or held by merchants for sale.
4. All household goods and personal effects.
5. All wagons, motor trucks, farm machinery and tools.
6. All horses, cattle, live stock and agricultural products of every kind.

**NEW YORK.**—At a meeting of the New York Single Tax Party a committee to study the legal requirements for the November elections was appointed. The members of this committee are Messrs. Fowles, Morino, Burger, Bastida and Chodorov.

It is proposed to nominate by petition as many candidates for the State Assembly as is found feasible, and a candidate for President of the Board of Aldermen. In almost every Assembly District less than one thousand signatures to the nominating petition are required, and in some districts as few as four hundred are sufficient to place the Single Tax candidate on the official ballot. This means that about fifty dollars will be the cost to the Party of having the City of New York print the legend "Single Tax" on the ballots presented to the voters of any one district, usually about 15,000. This is, at least, very inexpensive and very forceful propaganda—to say nothing about the newspaper notices that political action always secures.

It must be conceded by every Single Taxer that the election of one candidate for the State Assembly on an out-and-out Single Tax platform will do more to advance the cause than tons of literature and innumerable lectures. But even the placing of Single Tax candidates names on the official ballot is sufficient to arouse interest in the land question and to force this issue into politics, where it must eventually be if the Single Tax is to become a reality.

The Party will place as many candidates in the field as the law and funds allow. It calls upon all Single Taxers in New York City to attend the meetings on Saturday, April 6, to hear and discuss the report of the committee.

**OHIO.**—The Supreme Court has invalidated the classification tax amendment, adopted by 38,000 majority. The court was clearly right; for this amendment repealed the old provision in the constitution, whereas another amendment adopted by more than 100,000 majority, re-enacted it. The incident has served to excite mirth at the old-time tax-law tinkers. On account of this fiasco, the Ohio Single Taxers cannot press their bill at this session of the legisla-

ture, to put land in a class by itself without any limitation on the tax rate, and other property in various classes with only nominal rates. The land speculators supported classification at the last election because the Ohio Chamber of Commerce assured them that it would result in raising more revenue "without increasing the burden on real estate." Immediately after election, this was admitted to be an error, and an agitation was at once started for occupation taxes in cities and for inheritance, income, and heavy automobile taxes for the State. It is probable, therefore, the speculators will fight classification when it is again submitted to the people.

State Senator William Agnew is to introduce a bill in the State Legislature soon in the interest of Single Tax, he told members of the Ohio Site Value Taxation League at a convention of Single Taxers in Cleveland.

The proposed bill will classify commodities and buildings, separately from land, and will provide a low tax rate so that the land will bear the larger part of the burden, said H. P. Boynton, member of the League.

President J. S. McLean and Secretary W. P. Halenkamp, both of Columbus, were among the speakers. Edmund Vance Cooke read selections from his poems.

OKLAHOMA.—There has been a graduated land tax amendment to the constitution before every legislature since Statehood. On February 5 this measure passed the house of representatives and now goes to the senate. It is designed to abolish excessive landholdings. The amendment declares that "landholdings in excess of the homestead or home allotment is not a natural right but a legally acquired and protected privilege." It then provides:

"For each one dollar of valuation as assessed for taxation on the ad valorem basis in the preceeding year the following schedule:

"One mill where such excess does not exceed 320 acres.

"Two mills where such excess exceeds 320 acres and does not exceed 1,280 acres.

"Five mills for such excess exceeding 1,280 acres and not exceeding 1,920 acres.

"Ten mills on such excess exceeding 1,920 acres and not exceeding 2,560 acres.

"Fifteen mills on such excess exceeding 2,560 acres and not exceeding 3,200 acres.

"Twenty mills on such excess over 3,200 acres. Provided that land of the assessed valuation of \$16,000 may be credited to the owner in lieu of the 320 acres herein provided for, nor shall the same apply to grazing land unfit for cultivation.

This bill is outspokenly aimed by its proponents at the "land barons." Campbell Russell, former member of the senate and now of the corporation commission, has been its chief advocate. Its passage through the house of representatives is an augury of its final success. It is an indication that a practically irresistible current is setting in which means the ultimate and perhaps the early triumph of our cause in this State.

OREGON.—Single Taxers of Oregon are desirous of making that State the center of agitation for the Single Tax, and with that end in view have formulated the following measure.

"Section 1 of Article IX of the Constitution of Oregon shall be and hereby is amended to read as follows:

SECTION 1. From July 1, 1921, to and until July 1, 1925, all revenues necessary for the maintainance of government, State, county, municipal and district, shall be raised by a tax on the value of land irrespective of improvements in or on it; and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintainance of government, and such other purposes as the people may direct."

There are those who believe that the methods pursued by the Non-Partisan League in North Dakota would do for Oregon with Single Tax camouflaged with other measures. While this is held in perfect sincerity its opponents point out that the beneficiaries of the socialistic measures which will thus be urged will turn and fight the Single Tax just as hard. There are other objections more valid. There is no short cut to the Single Tax. As one Single Taxer writes us from Portland: "Some of us are of the opinion that if straight Single Tax is proposed the opposition will yield to the half-way measures and propose them themselves." This is good morals and good expediency. Single Taxers of Oregon think their State is as good as California as a fighting ground, and maybe it is.

At all events, the militant Single Taxers of Oregon want to make the fight in that State, and it is up to them to begin it. If it should appear that this is good fighting ground help from the East will not be lacking. J. R. Hermann is in charge by common consent. A general appeal to Single Taxers of the nation will be issued in due time, and with them rests the decision as to whether Oregon presents a promising field. But this can only be decided as matters develop.

PENNSYLVANIA.—Dr. Louis Robinson, attached to the municipal court of the City of Philadelphia, addressed the morning session of the Friends' First Day meeting held at the Meeting House, 15th and Race Streets, on Sunday, March 9th, on the "Single Tax and the Just Distribution of Wealth." Dr. Robinson is evidently a close student, and gave scholarly presentation of the Law of Rent, traced the origin of titles to land, showed with clarity and precision the necessity for a drastic change of the prevailing ideas of ownership of the source of all wealth, defended the Single Tax proposal from the charge of confiscation, alleged the present system to be confiscatory, and with logical and convincing arguments demolished the notion of compensation to landlords.

On Sunday, March 9th, Mr. Robert C. Macauley, late candidate for governor of Pennsylvania on the Single Tax Party ticket, addressed at the New Colonial Theatre, 12th Street and Moyamensing Avenue, Philadelphia, the Tenants' Protective Union. Over five hundred tenants were present. Profiteering landlords demanding exorbitant

increases in rent have met with a stern refusal on the part of tenants to pay any advance. The distinguished speaker, who is a well known journalist of Philadelphia, having been president of the Pen and Pencil Club, the oldest organization of its kind in America, caught the meeting's instant favor, and was enthusiastically applauded. It was a source of keen gratification to the Single Taxers present to note the responsiveness of his auditors to the gospel of Henry George. The vision of the only way to permanent relief from recurring pressure from landlords, and the prospect of release from exploitation industrially, were pictured with fervid eloquence. The intimate relation of the Single Tax to the daily troubles of the common people, how its application, by the taking of the rent of land by the State would force vacant land into use, increasing the supply of houses, thus lowering rents and increasing power of choice in selection of homes, making possible the realization of the splendid hope so long deferred, of one's owning a home forever free from greedy landlords. Three State Senators, Brady, Glass and Muthlen, as well as the distinguished jurist, Judge Raymond McNellie of the Municipal Court, also made addresses promising support of legislation now pending.

Mr. Macauley pointed out the merely temporary relief such legislation might afford and sounded a call for drastic action. Messrs. Dix, Shaffer, and Robinson, members of the committee from the Single Tax Party, distributed hundreds of copies of "The Story of My Dictatorship" and other pamphlets, which were eagerly caught up by the aroused tenants.

TEXAS.—A bill has been introduced into the legislature by members of the Assembly, John Davis and Wm. A. Black. Disregarding the verbiage of this rather lengthy bill which amends the constitution, its salient provision reads as follows: "No tax shall be imposed on improvements in or on land or on personal property." It is provided that this measure if approved by the Governor, shall be submitted to the voters of the State in November, 1920.

This legislature has been bitterly up against the revenue question. The General Property Tax broke down as a revenue producer in 1907. The State then reached out for occupation, and later "gross receipts" taxes. It has about reached the limit with these obnoxious and hurtful schemes, while at the same time the need for more revenues is more pressing. We have reached the point when the business, labor, and farming interests of the State must turn to our proposed method to get relief.

Only eighteen members voted for the measure, but there are many more who think favorably of it, and can be classed in the group of some-day Single Taxers. The *San Antonio Express*, under the heading, "Vote Shows Gain for the Single Tax," gives a report of the debate in the House of Representatives from which we quote:

"The increase in the support of the Single Tax is shown by the records. When the Terrell graduated tax resolution came up for engrossment more than three weeks ago, Mr.

Black offered an amendment to strike out the word "property" and insert "land." After some discussion this amendment was put to a vote but only thirteen members of the House supported it. This is the first time in the history of the Texas Legislature that the Single Tax has been put to a direct vote and supporters of that principle of taxation express gratification over the showing made.

John Davis, of Dallas, opened the discussion for the Constitutional amendment resolution by Mr. Black, which was on the calendar for engrossment. Mr. Davis said the issue has long been clouded with prejudice, but that theory of taxation must be met soon "because it is the only just and equitable system," said Mr. Davis. "When you come to realize that you cannot tax labor or products without penalizing it, then your eyes will be opened to the evils of the present system."

Mr. Davis laid down the challenge that the principle of the Single Tax, making all levies for revenue on the land are unanswerable. He said the present system of land ownership in the State is rapidly encouraging serfdom and no man has the right to monopolize these sources of wealth.

W. A. Black closed for the resolution after the previous question had been ordered. He said: "When this measure was first introduced we did not expect the Legislature to pass it, but we do expect you to think about it when you vote on it."

"I come here as a representative of Bexar County, but it is for 100,000 voters in this State that I speak on this occasion. The number of adherents of this principle of taxation are rapidly increasing in the State."

"You can not place a tax on any improvement without making them more difficult to obtain. I sat here for two hours the other day and listened to the discussion of the proposed tax on oil refineries and products and I will confess that I was amused. Such a tax is vicious in its last analysis because it has not only a tendency to drive industry from the State, but reverts back on the people who use the products, for there is where the tax is laid."

Mr. Black then touched on the labor question, pointing to the growing army of unrest and idleness. He said it is not the reconstruction that is bringing out this signal disturbing condition, but the persistence of men in obstructing the coming of righteous and economic conditions; that under the burden of the present system men everywhere are denied their right to homes and access to the soil from which comes all sustenance.

"You may turn this proposition down if you will do so, but I charge you with a grave responsibility. This reform is coming fast and is not many years hence."

The movement is being urged in Houston by the Just Taxation League and this organization is being backed by about one hundred citizens in various walks of life. Public meetings will be held at which the philosophy of our movement will be discussed. Lieut. S. A. Snedman, whose visit to New York is of recent pleasant recollection, will contribute to the movement its needed militancy. We are glad to note the name of Mrs. H. F. Ring among the speakers at one of these meetings.

One of the favorable indications is the report in the Houston newspapers that the Single Taxers of Texas are not content with mere propaganda, but intend to carry the issue into the political arena. This determination arising from the gradually growing perception of the insufficiency of long prevailing methods that ignore the Single Tax as a

political issue will soon place Texas in line with New York, New Jersey and Pennsylvania, where Single Tax parties have been organized. At the meeting reported in the Houston papers where the matter seems to have been debated, A. L. Marsac, Houston's milk inspector, said, "The only place for anything that is good for the people and the public welfare is the political arena. The best way to get people to investigate a principle is to put that principle into the middle of the road and let it fight its way into the minds and hearts of the masses."

This is the kind of language of which we are destined to hear more and more.

As an example of a different kind of news it is interesting to note that a proposal for an amendment to the constitution empowering the legislature to levy a graduated tax on landholdings above 200 acres was defeated in the House by a vote of 72 to 49. Assemblyman George Terrell, who introduced the bill, gave some startling figures of the growth of farm tenancy in the State, and showed that in many counties one or two men owned half of the land of the counties. He referred to the fact that the Oklahoma legislature had only recently passed such a measure as the one before the House. One member said he would not be willing to retard any man in the accumulation of all the property or wealth he could get hold of honestly, and that a graduated land tax struck at all the principles of government.

Perhaps in a sense the Assemblyman is right. A graduated land tax violates the principles of government by leaving values untaxed in the hands of some while taxing it out of the hands of others. And it is nothing to the point whether the amount taken or allowed to remain is large or small. It violates the principles of equality. And so does a graduated income tax, which has this among other qualities to condemn it.

## A True Canon of Taxation

ONE of the first maxims of tax layers is not to tax anything or anybody having the option of escaping the taxing jurisdiction. Both persons and personal property have that option, and taxation which expels them from the city is detrimental to the city. The true principle of taxation of movables is to make the taxing jurisdiction attractive to them.

Every resident attracted to New York by liberal personal tax laws increases the value of real estate, and all persons or property repelled from domicile here detract from values. Hundreds of millions of property seek safe deposit here, with the result that their owners "bank" here. Many such owners become permanent residents. Others fill the hotels, crowd the places of amusement, add to the traffic of the shops, and create a large demand for real estate. There are stronger reasons than these against unjust personal taxation, but this is not a weak reason why it is unwise to flout experience in the drastic collection of personal taxes in the manner intended this year.—N.Y. Times, Oct. 7, 1918.

## Declaration

OF THE ORGANIZED SINGLE TAXERS OF THE  
STATES OF CALIFORNIA, PENNSYLVANIA,  
NEW JERSEY AND NEW YORK

THE unparalleled magnitude of the political revolution which has come like a hurricane over Central and Eastern Europe, scattering and destroying thrones by the wholesale, is probably the forerunner of economic changes of equal extent and intensity, not only in those countries but in the United States as well. Political revolutions and economic revolutions are usually correlative and co-existent. Kings and Monarchies had to go—for they were holdovers from mediæval times and had no logical reason to be in the commercial and industrial development of modern days. With kings and monarchies will disappear the trappings of royalty, such as hereditary nobility and aristocracy, the military caste, secret diplomacy and all the structure of so-called "policies" which have been the study and the pastime of statesmen ever since the discovery of America.

Single Taxers view with the utmost satisfaction these political changes. Economic changes they predict of equal extent and importance. Their studies, unceasing from the date (1879) of Henry George's "Progress and Poverty," illustrated as they are by a whole line of economic writings from the days of the Physiocrats in France to the present, lead them to posit with confidence the proposition that the income of the State can be derived from two sources only, viz.: from ground rent and from labor. The economic question which confronts the world today they believe to be this: Shall the revenues of the State be derived from ground rent or from the earnings of labor? Shall the landowner, the privilege-monger, the monopolist, pay, or shall the laborer continue to bear the double burden of ground rent to the landlord and taxes to the tax-gatherer? One or the other will have to give way.

Single Taxers have for many years followed the difficult struggle that has been under way for the self emancipation of labor from the chains of landlordism, and have hailed each successive mile stone on the way to freedom. The early New Zealand experiments in the taxation of land values, followed by those of the various colonies of Australia; the advances along the same lines more recently made in Canada, South Africa and Natal; the tremendous upheaval in England at the time of the Lloyd George budget in 1909—followed by the shearing of the veto power of the House of Lords; the little known but important agitation in South America for the taxation of ground rent, accompanied by notable legislative progress in Argentina, Brazil and Uruguay; the whole revolution in Mexico, based as it was on the emancipation of the peon and the recovery of communal rights in the land; the progressive land legislation which marked the life of the colony of Kiaochow; the introduction in Germany in 1911 of the so-called "increment tax" which clearly marked the unearned increment of land values as a source of national and municipal rev-

enue; and lastly the great revolution in Russia under the promise of "Land and Liberty," its aim, let us hope, only temporarily perverted by the vagaries of Bolshevism—all of these happenings encourage Single Taxers to believe that their vision of "The Land for the People" is being realized by the event.

Single Taxers maintain that the Land Question is the fundamental question—by which statement they mean that everyone has a common right to share in that vast appanage and accompaniment of civilization known as ground rent, and that no individual or class has a rightful claim to any part of this vast fund as his own property, any legal title to the contrary notwithstanding. Correlatively, Single Taxers say that the best land (meaning the best locations and the best natural opportunities of all kinds) which is found to be free of ground rent at the margin of production may by right be entered upon for occupation and use, subject to the payment to the community of ground rent whenever such ground rent appears. This is a proposition known as the Single Tax. It is seen that it will destroy privilege; for the tribute now levied on landowners for the use of their land will, when ground rent is appropriated, cease to enrich them at the expense of labor. It will make labor and industry free; for the taxes which fall so heavily on consumers through the exactions now placed in a dozen, nay a hundred forms, on production and exchange, will disappear; and if the producer of wealth be called on in a crisis to contribute from the products of his labor to the National defence it will not be for the purpose of relieving the owners of land of the rent due to them from the State, nor for the purpose of establishing privilege and monopoly to lay heavy burdens on the shoulders of the poor.

So that the entire natural earnings of labor will belong to and accrue to the laborer, at the same time that land monopoly will have received its death blow. At present what is the value to the average man of the multiplied production accomplished by the wonders of science, skill and organization when after all his exertions he obtains no more of the fruits of this environing civilization than a bare living? Is it reasonable to expect that he will forever remain the bond-slave of the landowner? Let bigoted conservatives beware lest they continue the present system too long. Throughout the world today privilege is under the keenest criticism, and already in cataclysms of hatred and revenge the expropriated have overturned the pillars of State, even though these were buttressed with all the sanctions of the Church and the courts, armies, navies, the police, diplomacy, the press and the stock exchange.

To what end were every reform, every revolution, if the common heritage of mankind (the land and natural powers of the earth) be not set free? Useless the struggle, negative the results. The private appropriation of ground rent is the incubus that may destroy the civilized world. But free land means free men. With a just distribution of the things that labor creates, the cause of the present political and economic crisis will be removed. Therefore at this time when we would make the world safe for democracy, we must

disregard all minor efforts at reform and go to the root of the problem. There is a deeper malady in the body of labor than the feverish fluctuation of wages. Trade unionism has proved a futile makeshift. Strikes are ineffective. Poverty still persists and poverty is the dangerously deep cancer that must be removed and eradicated before humanity can be permanently happy. If we would appease and swiftly cure the present dangerous discontent we must boldly apply the sufficient remedy. Let our "reconstruction" begin at home and now.

The Single Tax Party calls the attention of the national administration and of Congress to the pressing necessity of providing land for the homes and farms of our returning soldiers. It is opposed to any and all schemes of land purchase—for these but fortify the present iniquitous system of taxation and land tenure. It demands a more extended application of the U. S. income tax law, so as to levy a heavier tax on incomes derived from ground rent of any sort or nature, including the latent, potential or uncollected income of unused land. By this means a vast quantity of favorably located land would be easily available for the occupation and use of our soldiers, and these latter would not have to be exiled to distant territory of doubtful natural value and tied down to long years of toil for bondholders and money lenders, as proposed in the unbalanced scheme of the Secretary of the Interior.

The Single Tax Party suggests to the friends of Russia the timeliness of proposing the introduction of the Single Tax in that country—whereby the Russian people would be assured of their ideal of "Land and Liberty," and funds be made available for the orderly payment of the national debt and the rehabilitation of industry and the national life.

The Peace Congress at Versailles might well consider the feasibility of deriving revenue for the support of an International League of Nations (including the forces on sea and land necessary for this purpose), from a special tax on ground rent. One hundred and fifty years ago in the same Palace of Versailles the *impot unique* (or Single Tax) was advocated by Quesnay and the Physiocrats.

The Single Tax Party calls on the common people of our country to rouse themselves. Rally to a party that seeks nothing in the way of office and preferment; that would add to its numbers for the influence its increasing vote would have on the common thought. The Single Tax Party makes its appeal to lovers of their country, feeling that vigilance is needed at this time to protect us from the possibilities of civil strife. If there is another party which has a remedy sufficient to deal with so imminent a menace, where is it?

At this present unparalleled juncture, when the cross-roads of destiny seem to be meeting for the marking out of a new way, it is no leap in the dark that we upholders of peace and democracy now make. A great light shines ahead. It is the light of liberty and fair-mindedness, of brotherhood and justice. It points the way to the righting of wrongs—to the securing to labor and industry of their just rewards. Riders on the backs of those who toil should



be made to loosen their hold. The land monopolist must go with the king and his throne. For Single Taxers the light that shines ahead is the glad some light of a political economy which comes as a source of joy, almost as a new-found religion. It beckons like the Star of Bethlehem, or that great cross in the heavens that bore the message of a new dispensation.

THE PENNSYLVANIA SINGLE TAX PARTY,  
R. C. Macauley, State Chairman.  
THE GREAT ADVENTURE IN CALIFORNIA,  
Luke North, Chairman.  
Lona Ingram Robinson, Secretary.  
SINGLE TAX PARTY OF NEW JERSEY,  
E. Yancey Cohen, Chairman.  
Herman G. Loew, Secretary.  
SINGLE TAX PARTY OF NEW YORK,  
Joseph Dana Miller, Chairman.

## Open Letter to President Wilson

ON THE OCCASION OF A COUNCIL OF GOVERNORS AND MAYORS ON BUSINESS AND LABOR PROBLEMS, WASHINGTON, D.C., MARCH 3, 4 AND 5

This letter was sent to President Wilson by registered mail; to every one of the forty-eight Governors; to the Washington, New York and Albany papers, and to other prominent newspapers in the States.

THE Council of Governors and Mayors on Business and Labor Problems which you are to address on Monday, March 3, will consider the most important of those questions which confront the American people in this era of reconstruction. On their solution rest the hopes of a durable peace for the world and the success of the great Covenant which emerged from the Peace Conference at Versailles. On their solution depends also the power of our own people to survive the shocks of war and to bear the fiscal burdens imposed by the operations of our forces in France and on the sea.

We have reason to exult in the good fortune which has enabled you as the honored representative of a free people to lead the nations in that League and Covenant which is the herald of a better world. What greater service could you now render to a stricken humanity than to indicate to the Council of Governors that there is also a simple solution for those perplexing problems with which this era of reconstruction has brought us face to face?

These, however, are but the older problems in a new guise. They consist of the familiar phenomena of unemployment, poverty, low wages, interrupted industry, hard times and panics. You are reputed to be familiar with the remedy offered by the political party we represent. You are surrounded by men in your own administration who on other occasions in private life, or while occupying less exalted office, have expressed in their writings or speeches their conviction that the remedy we urge is the only satisfactory one. You and the distinguished gentlemen to whom we allude can thus have no motive for con-

cealing or failing to indicate the cause and cure of our economic ills in a conference called for the purpose of considering these questions.

In the complexity of our modern life we lose sight of the fact that industry is enabled to proceed and labor to maintain itself in accordance with decent standards only on the terms upon which capital and labor may obtain access to the material universe—to the land. The control of the natural element on which and from which men must live is the regulator, therefore, of all returns to capital and all wages to labor. Without land, or with land for which exorbitant tribute must be paid, labor starves and capital wastes. Both must make equally necessitous bargains. Both must yield all above a bare subsistence. The land question is therefore the most important of all purely economic questions. How comes it that in free America we hear so little of it?

We find it different elsewhere. Australia has a federal land tax; the great city of Sydney derives its sole revenue from the taxation of land values; New Zealand imposes heavy taxes that great estates may be broken up; Lloyd George is on record for radical land reform; Paderewski has recently drawn attention to the importance of the land question in his country; our neighbor, Canada, has imposed increasingly heavy taxes on land in municipality and province.

America, on the other hand, is the Paradise of the land-slacker. Here almost without interruption or penalty, he is permitted to levy upon industry his unnatural tribute. While capital must calculate its earnings in proportion to its activities and labor measure its wages by its exercise of mental or muscular energy, the land-slacker draws to himself the silent, steady, unceasing tribute of economic rent as his share of wealth to which he makes no contribution. He is the Universal Partner in all industry; that which he leaves is the only return to capital and labor.

So much of what you have said in your "New Freedom" and in your published addresses has revealed your understanding of the Land Question that we are induced to urge that in your address to the Governors of the States you point out the intimate relation existing between the unemployed and business problems in those States to the land that is now held idle and unproductive. A shifting of the taxes now borne by industry to land values would mean not only that idle land would begin to contribute its quota to production, but that all industrial enterprise would be relieved of those fiscal burdens which now hamper its operations, limit production, and tend of themselves to lower wages by reducing the number and extent of business opportunities.

For the great Land Question is above all the question that concerns the Council called to consider business and labor problems. The undersigned Executive Committee of the Single Tax Party of New York desire to remind the Conference through you that the land question may be dealt with by methods of taxation, peaceably and without serious disturbance of established industry.

May we also express our conviction that in the unsettled state of the world, America is not likely to escape the consequences of that unrest which in so many countries is developing into the strange form of disintegration we call Bolshevism. It is in line with a true conservatism to oppose to these dangerous tendencies a rational plan of construction and reconstruction. Such a plan has been indicated in the teachings of Henry George with which it is presumed educated men in public life are familiar.

By the adoption of this plan, it seems to us, we shall escape the catastrophe that present conditions may evoke. By the exercise of the taxing power we may bring into use the land now held out of use, thus providing opportunities of employment for the involuntary unemployed, increasing enormously the total sum of wealth production, and relieving industry of the double burden imposed by the exactions of land monopoly and the multitude of stupid and vexatious taxes.

You who have tried to lead the American people into higher channels of thought will, we believe, consider that the time is ripe for the consideration of the land question. There can be no more timely occasion on which to draw public attention to the land question than at this gathering of the Governors of States, that they may go back to their desks in the State capitals with a new and awakened sense of responsibility to their constituents, and a realization of the intimate connection between the problems of labor and business and the idle acres of their States.

JOSEPH DANA MILLER,

Chairman Executive Committee of the Single Tax Party, of the State of New York.

## Memorial Meeting to Luke North in Philadelphia.

A WELL attended memorial meeting was held at the Liberal League on Girard Ave. near 9th St., Philadelphia, Sunday, March 2nd, 1919, to honor the late Luke North, leader of the Great Adventure movement for the Single Tax in California. Eloquent and appropriate addresses were made by William Ross, Harry Hetzel and Leo W. Marks. Additional appreciative remarks were made by Messrs. Guerrara, Mulholland and Goldsmith. The chief points noted by the various speakers in commenting upon the departed leader's great service in the cause, were his individual devotion, his inspirational power, and his unconquerable hopefulness. His magnificent confidence in the innate goodness of mankind, his reliance upon their responsiveness to appeals to the noblest ideals, and his modesty as to his own contribution to the cause were adverted to. Sincere tributes to his unquestioned importance in the great crusade which resulted in the unprecedented vote for the Single Tax in California were made by the speakers. The potency of his inspirational writings, the marvellous pen touch with its irresistible swaying force, its capacity for keen analysis, deft, alert, incisive, flashing now with wit

alluring, and captivating with its varying charm and then with merciless swiftiness and certainty of stroke "as though with scimiter of Saladin armed" was error and treachery put to flight. His was a poetic soul. He wrote and sung as he wrote. His genius was evangelistic. He caught the overlooked, and rapt one's attention, until the commonplace sordidness of daily life became a hideous thing. He quickened the vision of men to perception of the tragedies, as thus:

"There are starving children across the street! There are broken, weary, anxious, homeless, mortgaged people beneath the windows of every snug home and millionaire's palace in New York, Chicago, and Los Angeles in a Land of Plenty! "Where the unused land and natural opportunities for a billion people are held away from sixty millions in want! "Everywhere millions and millions of idle acres—millions of people huddled in slums! What a smug lie it is to say they would rather stay there than go to work on the land, than build a home on a lot! What a transparent lie while thousands of land sharks make fat livings by selling and foreclosing installments on lots and acres!"

"School children cultivate speculators' idle lots!"

How this great injustice harrowed his soul! Do you marvel that Luke fought? His fine chivalry found here the great offence. So putting aside the things, that, in happier times, he would have loved to do, he threw himself into the fray for the children's sake. Of course he did not last long. He burned too intensely. And though he knew this, he never faltered. He willingly, aye, joyfully paid the price. How joyously he sang even while the call to go was sounding.

"These are the darting hours of history! *Now!* when the crowd is awake, and ready for stupendous things! . . . This, the hour of world changes!"

Luke North sleeps! The words most fitting are those the Master spoke of his ancient kinsman in spirit, Moses:

"Leader and Servant of Men! . . . Toiler toward the promised land seen only by the eye of faith! Type of the high souls who in every age have given to earth its heroes and its martyrs, whose deeds are the precious possessions of the race, whose memories are its sacred heritage." J.A.R.

"We sometimes read of men facing death with a smiling countenance, but did you ever know of any one who looked with a smiling face on his own tax bill? The resentment toward taxation is a heritage of the days when a tax was very largely a robbery of the lowly for the benefit of the great. We have not yet escaped from the influence upon the minds of our ancestors of the acts of princes and lords of feudal times who compelled tribute wholly out of proportion to the means of the people or the rewards which came to them by reason of government."

—New York State Comptroller Travis.

THE REVIEW represents the movement militant, the Single Tax without subterfuge or concealment. Help us to extend the message.

## Are Progressive Real Estate Men Beginning to See the Light?

WE ARE pleased to quote from the *Real Estate News*, of Chicago, a sentiment which seems to show a disposition to revise extreme views as to the status of real estate interests. The author, Mr. Leo Day Woodworth, Secretary New York Council of Real Estate Interests, after criticizing the present craze for paternalism in government, adds:

"As the various visionary phases become squeezed out, we obtain new realization that there are problems to which real estate interests should address themselves at once; that the right of protection to ownership of land and the need of government to preserve its value, involve certain social obligations to our fellow citizens; that failure to recognize this social obligation may cause more extreme reaction than is consistent with maintenance of values or than the situation actually warrants."

As real estate owners come to realize that the accumulated effect of our medley of tax burdens falls finally upon real estate, the inquiry as to the equity of the fiscal distribution, or as Mr. Woodworth calls it, 'social obligation,' will be stimulated. It is an encouraging sign that this issue has been raised in such a representative journal as the *Real Estate News*. As the issue becomes clearer by discussion, we may expect progressive owners to resent more and more vigorously the fiscal premiums enjoyed by their unprogressive neighbors.

A further hint of the realization of a solidarity of interests between industrial and progressive real estate interests may be found in the fact that the *Real Estate News* and *The Nation's Interest* the official organ of the Chamber of Commerce of the United States, both quote with approval the following words from a recent speech of Senator Curtis, of Kansas, before Congress:

"The whole world gropes for the proper method of getting land into the ownership of the people," said Senator Curtis, of Kansas, before Congress recently.

Land settlement problems are a particularly serious issue in the Western States. A proper solution cannot be found without due consideration being given to every phase of colonization, including land values, markets, transportation facilities, living conditions, climate, and many other important issues.

It is not sufficient simply to reclaim a few thousand acres of land by irrigation, drainage, or stump removal. A reclaimed acre has no value but its productive value. For it to produce it must be used. The use of the acre implies man labor by owner or employe. If the man for the acre is not already there, most serious thought must be given to the problem of getting him there and his coming must be on such a basis that he can stay.

The federal government and the Western States have jointly and independently handled various projects, the ultimate success of many of them being very doubtful. Most of the government land openings have been unsatisfactory because of the class of people attracted by the lure

of getting something for nothing and the attending evils that go hand in hand with such a quest."

The anomaly and scandal of idle ownership of land, combined with its special immunity from social and fiscal obligations, should be perceptible to the meanest intelligence—all the more so to the keen intelligence and balanced judgment of business men and progressive land owners.

## More of Mayor Creamer's Activities

AT a recent hearing before the Massachusetts legislative committee on taxation, Mayor Creamer advocated amending the constitution of the State, which now requires all property to be taxed in the same way, so that taxes on industry and its products could be reduced, and the burden shifted to the owners of valuable sites. He showed the committee a full page advertisement in a Boston newspaper calling upon Massachusetts industries to locate in Baltimore, where machinery is exempt from taxation. Mayor Creamer also told of his efforts to make a fairer adjustment of the tax burden under existing law. By his direction, the assessments of buildings in Lynn have been reduced by more than \$2,000,000 since he became mayor, and the valuation of land has been increased \$10,000,000; while the tax rate has been reduced from \$23 to \$21.80 per \$1,000.

Commenting on this hearing, the Springfield (Mass.) *Republican* says:

"There can be no doubt that a reduction of taxation on industries—manufacturing, farming, merchandising, etc.—would stimulate industry. The opposition comes chiefly from speculators in sites and other natural resources, profiting from increase in value of their sites as the State increases in population and industry. However, a growing resentment to speculation in necessities of life is apparent all over the country, and there seems no good reason why this State should favor speculation in the fundamental necessity—the earth—at the expense of productive industry."

## A New Statement of The True Laissez Faire.

TRUE statesmanship consists in discovering the way God is going, and then moving things out of the way for Him." DR. FRANK GUNSAULUS, Chicago.

SAYS A. B. Garretson, president of the Order of Railway Conductors:

"It is the fashion now to denounce Bolshevism, but when you consider the underlying causes that make for Bolshevism they are an indictment of the whole social structure."

Labor conditions in England gave Mr. Garretson an opportunity for comparison.

## Landowners Vote For Land Value Tax.

A POLL under the Land Values Assessment Act was taken at Gawler, South Australia, on Saturday, December 7th, 1918. The principle of rating on land values was adopted by the citizens of this municipality at a poll in December, 1912, the voting on that occasion being: In favor of land values, 179; against, 173. Immediately the land values principle was adopted, its beneficial effects became apparent. Land that had previously been held for speculative purposes was at once placed on the market, and a considerable number of new and beautiful houses were erected.

That the land values system is not unfair in its incidence is proved by the fact that not a single appeal was lodged against the last assessment. In spite of this, a few shopkeepers in the main business centres have been agitating for a return of the old system of taxing improvements. Although their land was really undervalued (the local assessment was £6836 below the government valuation), they were not satisfied, but wished to transfer their just liabilities to ratepayers situated in less favored portions of the town.

They succeeded in getting the town council to pass a motion providing for another poll of the citizens. The Single Tax League interested itself in the matter, and the secretary was instructed to proceed to Gawler and do everything possible to retain the land values system. A special leaflet was prepared and placed in every house in the town, the matter was dealt with in the columns of the local press, and the citizens were interviewed.

As a result of the work done the poll was brought to a successful issue, the voting being: In favor of retaining land values, 219; against, 121; informal, 23. At the original poll in 1912, owners and tenants were allowed to vote, but at the 1918 poll the voting was limited to landowners only. The fact that after five years' operation of the system the landowners have reaffirmed the principle by a bigger majority than was secured when tenants were also allowed to vote, is convincing evidence that the principle is giving general satisfaction. We have thirteen municipalities in South Australia raising all their revenue by taxing land values only.

Adelaide, S. A.

E. J. CRAIGIE.

ACCORDING to a "housing surveyor" employed by the Chamber of Commerce of that city, Cleveland, instead of being a city "set on the hill," as Newton D. Baker once enthusiastically called it, is "a city of rooming houses." Some of the housing conditions reported are almost unbelievable. The "surveyor" evidently didn't see the many acres of vacant land; at least, he said nothing about it.

OVER three hundred Public Libraries have ordered the Single Tax Five Year Book. If your public library does not have it see that it orders it.

## Buenos Aires

ATLANTIDA, a widely circulated, profusely illustrated and ably conducted weekly published in Buenos Aires, contains in three recent issues which have reached us, vigorous editorials upon the Single Tax, as philosophy and fiscal system. They are signed by Constancio C. Vigil, one of the clearest, most consistent, sanest, as well as most popular writers on social questions in South America.

The remarkable Single Tax initiatives recorded from time to time in our references to the Argentine may be largely explained by the effective education of public opinion by such writers as Mr. Vigil. It would seem also to be true that the Latin-American mind is predisposed to perceive and discuss the fiscal and economic laws underlying such phenomena as low wages, lack of work, high rents, overproduction, low prices, bad trade, hard times, etc.

"From the point of view of the laborer, the manufacturer, the merchant and the professional man, writes Mr. Vigil, the Single Tax offers the advantages of liberty, under a natural and just order. It says to man:

You shall work according to your own liking; no one shall despoil you, by legal trickery, of the fruit of your labor; no one shall profit by spying upon and reporting your doings; you shall get what you need where it suits you best; you shall not be denied access to the soil; the source of your sustenance, your wages, your hours of labor, your whole manner of living, are left to your own judgment. You have restored to you the right to live on this planet, the right to breathe its atmosphere, and take your share of the sunlight and natural riches where it may please you.

In this manner, there will be no misery and degradation arising from economic iniquities. In this manner, there will be no lack of work and no involuntary poverty. In this manner, there will be no need of charity, except that of God, which is Justice.

Such is the "Equality" proclaimed in hymns and in the codes, but only definitely assured by the Single Tax.

## Brazil

OUR friend, Dr. Luiz Silveira, of Sao Paulo, Brazil, whose distinguished services to the Single Tax cause in that country have been the subject of comment in recent issues of the REVIEW, is now in Paris, attached to the Brazilian delegation to the Peace Conference. Just before leaving for Europe, Dr. Silveira gave an address on the Single Tax before the League of Commerce of Rio de Janeiro. Amongst those present were the Minister of Agriculture, Dr. Padua Salles; the Vice-President of the State of Sao Paulo, Dr. Candido Rodriguez; the Brazilian Minister to Uruguay, Dr. Cyro de Azevedo; representatives of the Commercial Association, the Coffee Center, the National Society of Agriculture, the Center of Commerce and Industry, the Association of Employees of Commerce, the Wholesale Grocers' Association, the Bank of the Province, the City Bank, the Italo-Belgian Bank, and many other conspicuous figures in the commercial, political and social world.

We suspect more than a mere rhetorical flourish in the closing words of Dr. Silveira's address: "*The idea must triumph, for Democracy must prevail.*" Is South America, with its less stereotyped political creed, to learn before we do that the sign and substance of real democracy is economic justice?

What public interest is served by our present system of placing the burden of taxation more lightly upon the inadequate use of land than upon the adequate use of land?

## New Jersey Single Taxers For a National Convention

MARK M. DINTENFASS  
NOMINATED FOR GOVERNOR

A MEETING of the State Committee of the Single Tax Party of New Jersey took place Saturday afternoon, March 29th, at the Hotel Robert Treat, in Newark.

There were several resolutions adopted by the meeting. Following is a portion of one of these which after some debate was passed unanimously:

RESOLVED, That we, the members of the State Committee of the Single Tax Party of New Jersey, in meeting assembled at the City of Newark, New Jersey, this 29th day of March, 1919, hereby declare that we are heartily in favor of the formation of a National Organization of the Single Tax Party, having a National Committee to be chosen from among the delegates or representatives from the various States of the Union that shall co-operate in the formation of the said National Organization and shall become integral parts thereof.

It is proposed that on June 20 a New Jersey Single Tax Conference be held.

Mark M. Dintenfass, who is one of the leading figures in the moving picture world, was nominated for Governor of New Jersey, amid much enthusiasm. He said he would make the fight in no half-hearted way, but would make an effort to reach every voter of the State with arguments for the Single Tax. The candidate will make his appeal to voters on the moving picture screen.

## A Proposition From Missouri

WE HAVE been very much interested in an article in the January number of *Land and Labor*, the little publication issued by the Homestead Land and Labor League of Missouri. The article is by Vernon J. Rose. The name itself inspires respect as that of one who has labored long and earnestly for the cause. It is apparent, too, that the suggestion offered has been carefully considered. It is therefore in no spirit of cavilling criticism that we purpose to examine it.

We are in a serious time. Something must be done to avert the catastrophe that threatens civilization. There is but one measure adequate to arrest the destructive forces

that are at work. That is the measure that will set free the productive forces of industry and permanently raise wages.

The Single Taxers are beaten in California and Missouri. The Democratic Party is fast becoming the reactionary party; the Republicans offer as little hope for radical after-the-war reconstruction, about which we have heard so much from amateur reformers of all stripes.

It is not surprising that Single Taxers should now be looking for short cuts to the goal. Not necessarily, let us say, for half-way measures; we do Mr. Rose the justice to believe that he would not favor any mere measure of tax-tinkering. He is for the Single Tax unlimited, if it can be obtained. He does not think it can be at the present stage. What he proposes therefore is "a heavy tax on all land values except land actually occupied and used by the owner thereof as a home." He says:

"If we would do this we would remove the fear of confiscation of their homes from the farmers and workers who have striven to secure them. At the same time, we relieve them from a burden of taxation. We stimulate the basic industry of this country. A tax rate high enough to destroy speculation in land and thus reduce the price, will strike at the very tap root of landed privilege and exploitation, and make the securing of homes possible."

We are not inclined to interpose an imperative "no" to this proposal. If we had any notion that it could be carried where the whole measure would fail we would almost welcome it. But we do not think it could. We think it would call for pretty much the same kind of opposition that the full measure arouses, with the addition of a new kind of opposition based on its inequality. It would not close the door to land speculation in home sites, but would rather encourage it. Some purely resident suburban communities would find themselves confronted with insufficient sources of revenue. The man who rents his modest home would know that he was taxed to maintain the public services of his community while his millionaire neighbor who owns his home goes free of taxes on his land and improvements. We imagine that such a system of taxation would not appeal to him.

We cannot impress too often upon our friends everywhere this golden truth—*There is no short cut to the Single Tax.*

## BOOK REVIEW

A DESPAIRING PHILOSOPHY.\*

Mr. Swift paints with a full brush and lays in the shadows in the deepest of lamp blacks. In his survey of the evolution of human society up to its culmination in the chaotic conditions of today, Man is exhibited not only as a blunderer from the beginning, but as a being in whom brutality and cunning have always been the driving forces, though camouflaged by a veneer of putty and varnish into a semblance of altruism. Breaking away from the natural law through which by variation and the survival of the fittest, animal life has evolved to its highest point, man organized an iron-clad system specially designed to prohibit improvement, and to this end suppressed as quickly as they arose those favorable variations intended by nature to meet changing conditions. He then divided himself into the two categories

\*"Can Mankind Survive?" by Morrison I. Swift. Published by Marshall Jones Company, Boston. Price \$1.50.

of masters and slaves and developed hatred as his dominant and abiding creed. But his carefully planned scheme was nearly upset by the appearance of that mysterious and seemingly superfluous element, the milk of human kindness. His native cunning was, however, equal to the emergency. Being unable entirely to suppress it, and being himself not quite impervious to the attractions of gentleness, he made the astonishing discovery that by capturing the friendship of the exponents of kindness and through their services hypnotizing the minds of the slaves into acquiescence in their slavery, he could retain the spoils of his knavery while satisfying the more his refined instincts by a relaxation of his brutality in proportion as the evolution of the slave mind made it unnecessary. And so it came about that the right to live upon others is questioned neither by the slaves nor by the masters. Both have become spiritual drug-fiends and the injunction of duty as regards the many is "the obligation to permit the few to live upon them, whereas the duty of the few is to live on the many as politely as possible." But the worst has yet to be told. Not only have man's hypocrisy and stupidity brought him to that condition of unstable equilibrium that provokes the question contained in the book's title, but his nature has become so depraved through the accumulation of inherited deteriorations as to make it doubtful whether he can ever achieve the stupendous brain transformation necessary to raise him again even to the moral level of the so-called lower animals.

It need hardly be said that the book is a dirge of despair in comparison with which Nietzsche and Max Nordau are harbingers of good cheer, and one's first impulse is to search for the point at which the author has wandered into the bye-path that has led to conclusions which every healthy minded man knows to be untrue. That the mutual relations between both nations and men today are as bad as Mr. Swift can possibly paint them we need not deny. That even in the most peaceable countries of the world, sections of society are literally living upon their fellow-men, though stupified by false philosophies into unconsciousness of the fact, is obvious to the meanest intelligence; and among the valuable truths he brings to light is the fact that Germany only aspired to do on a world scale what the privileged classes of all countries have been doing within their own boundaries—dominating and living upon their fellows. But to account for this tragic denouement it is not necessary to assume an innate depravity of human nature or even to charge it with a colossal and persistent capacity for blundering. It is only needful to recognize that man, being destined to become a free and self-determining creature, emerged from the kingdom that is ruled by instinct with an entirely new possibility in him—that of choosing and therefore of erring—and that at the outset of his career he made one initial mistake to which may be traced all the slaveries, cruelties and self-deceptions that now blacken the face of the world. *He took the wrong way of raising public revenue.* Not having noticed that the increased well-being or wealth due to mutual helpfulness reflects itself accurately in the values of natural opportunities, he failed to tax these values into the public purse, and thoughtlessly permitted their appropriation by individual landowners along with the alternative power of locking up those opportunities at will; thus creating the "man living upon man" conditions which have debased both of the classes whom Mr. Swift describes as the knaves and the slaves. It was an egregious error and one for which mankind has paid a frightful penalty. But it may be that the retracing of his steps and the correcting of this colossal blunder may turn out to be the final discipline required for the tempering of the human soul and its preparation for the boundless possibilities which this glorious world offers.

Will the correcting of this initial mistake in sociology release mankind from all its disastrous consequences? The new school of economists, relying on the righteous working-out of the natural system of taxation and upon the fundamental goodness of human nature, fervently believes it will. Mr. Swift, having evidently no notion that there is such a thing as a natural system of social economics, and being obsessed by the bugaboo of heredity and the cumulative transmission of racial degeneracies, is doubtful as to whether the day of possible salvation for humanity is not past. For the realization of such small hope as remains, he conceives that a titanic effort will be required. "The

change it will require in man's character is staggering. . . . Its accomplishment will demand all human ability. The whole race, or at least all the better races must consecrate themselves to that end. . . . If Man does not now will to make the world perfect and to change his nature cardinally and wholly, there is nothing but red ruin ahead of him."

What is the matter with the mentality of this gifted writer? His attitude suggests an arrested development after a too rapid growth. For it is evident he has missed just those final insights that might have converted his gloomy pessimism into a vision of boundless and immediately-realizable possibilities. The best one can wish is that he might be impelled to a study of the law of rent and the co-relative law of wages; and that he would also go through a course of Weissmanism on "The continuity of the germ-plasm" and the non-transmissibility of acquired characters. From the first he would learn that man's initial error in the laying of taxes is amply sufficient to account for all the chaotic human relationships that have followed. From the second he might be led to suspect that habits whether good or bad, are transmitted from generation to generation, not congenitally or through the channels of heredity, but by becoming part of the social heritage of customs and ideals that greets each new life as it comes to consciousness—and without affecting the quality of the parent stock upon which individual lives are grafted. To realize that the only stubbornly transmissible or heritable quality in animals or man, is the sensitiveness to the influence of environment, is to understand not only how easily human nature is corrupted, but how easily and naturally it may rise to unimaginable degrees of goodness simply through the reversion to an environment of natural freedom. To achieve this natural environment let us work for the rectification of that ancient blunder, and lay our taxes where they should always have lain, on the Social Estates—the value of the land and natural opportunities.

ALEX. MACKENDRICK

## CORRESPONDENCE

FROM PROF. HARRY GUNNISON BROWN

EDITOR SINGLE TAX REVIEW:

I have been puzzled to note lately, in the columns of the SINGLE TAX REVIEW, a discussion as to whether *protection* is necessary in the absence of the adoption of the Single Tax, a discussion in which the editor *seems* to have taken the affirmative side. Owing to the fact that I am only a new subscriber and did not see the beginning of the discussion, I may have misinterpreted the meaning of some of the statements made. But if I have not, I believe I can offer a perfectly logical criticism.

The argument for protection under present circumstances seemed to be, as I understand it, that American industries, *e.g.*, the manufacture of woolen cloth, need protection against foreign rivals *because the former are now taxed on their capital, such as buildings*, instead of being really free from taxation as it is urged they would be under Single Tax. This would be entirely true if the protected industries were alone so taxed. But it is not true if the tax on buildings, etc., is general. For, although such a tax may, indeed, make all home industries be so much less profitable, it is no heavier upon the wool manufacturing business than upon some other business—*e.g.*, the manufacture of structural material for bridges—which our business men would prefer to engage in if not diverted into the manufacture of woolen cloth by a tariff. In other words, if, under the Single Tax, the exportation of structural steel for bridges would be a cheaper method of getting woolen cloth than the making of cloth directly, this would also be true under *any form of taxation of industry* so long as it did not discriminate between the industries. To tax the two industries in question *both alike*, would leave the one which would be better under no taxation, still the better of the two.

To express the matter in a different way, let me point out that if, with no taxes, we could undersell foreign rivals here in woolen cloth, we could and would continue to do so if the woolen cloth business were taxed, provided the bridge material and other businesses were likewise taxed. If the other businesses remained untaxed, Americans might, indeed, only remain in the woolen cloth business by virtue of being allowed higher prices to make up for the tax, because they could escape it by going into some other business [See my Theory of Earned and Un-



earned incomes, Ch. I, § 3, and Ch. II, §§ 2, 3, 4, 5]. But if they are equally taxed no matter what they go into, they will not therefore be driven out of the woolen cloth production—for they can do no better—nor will the cloth become scarcer and higher in price. The people in the business—including their employees—will simply have to take smaller returns. In other words, such taxes *simply subtract from earned incomes*. Likewise, any *inability* of the woolen cloth industry to stand alone against foreign competition, would be equally great, *even if all taxes on earned incomes were removed*. Woolen cloth making would, then, yield larger income than before. *But so would the business of making bridge material and all other kinds of business*. It follows that men could no more afford to produce woolen cloth in the one case than in the other and that, therefore, *in either case*, protection to the woolen cloth industry would divert men from a line in which the country was relatively efficient to one in which it were not. [See my Principles of Commerce, Part II, Chs. I, II, IV]. Such a tariff would put a new burden upon the better industries, *in addition to the undesirable internal taxes already levied*.

To conclude, if I may be permitted thus to attempt to mediate between the editor and his critics, I should say the editor is right if and so far as discriminatory taxes are meant; while his critics are right if the taxes under discussion are general and not discriminatory against any business as such, however undesirable these taxes may be in themselves.

HARRY G. BROWN

#### REASONS FOR OPENING THE FIGHT IN OREGON.

EDITOR SINGLE TAX REVIEW:

I have thought much recently of the probability of a successful fight for the Single Tax in Oregon, on a campaign devoid of pussy-footing, apology and subterfuge.

I think best to deal with the phases of the matter in the following order:

General reasons are: (1) We have the Initiative and Referendum. (2) The State is not as large as nor as expensive to handle as California. (3) The population is much smaller and therefore requires less effort. (4) The majority of the population lies over a much smaller area, I believe, than in any other I & R State. (5) Independent political action has advanced beyond any state except N. Dakota.

Particular reasons are:

The first campaign, (one of unqualified education), secured endorsement of nearly one third of the vote of the State. (2) This vote remains and is a substantial foundation. (This vote fell off as a result of pussy-footing schemes. Conviction remains.). (3) Vote can be depended upon for a straight-forward Single Tax issue. (4) The leaven of that campaign has automatically increased to a noticeable extent. (5) The general world movement to restore the land to the people is bearing fruit to a noticeable degree. (6) Increase of conviction among farmers. (7) The Non-Partisan League has started the farmers of this State mulling. (8) The interests have loaded taxes on to the people until they are mad. (9) Labor will stand back of us solidly as will all radicals. (10) The farmers vote has been and probably is still the deciding vote and the bulk of the farmers are within easy reach. Four counties would positively decide the issue. (11) Disposition to argue against the Single Tax has practically passed, the people listen, looking for a way out. (12) Soldiers have been offered stump lands while tillable lands lie idle on every side. The result is a widespread disgust and altered opinion regarding landholding. (13) Rent profiteering, which has been excessive, has developed hatred of landlordism. (14) In about eighty per cent. of the cases the reply to my question "Don't you think land monopoly is responsible for the conditions?" was either "Yes" or, "partly". (15) A ridiculously small amount of money has accomplished all that has been accomplished in this State. The large sum spent by the Fels Fund was as injurious to the cause as if it had been contributed and disbursed by and under direction of special privilege. The first campaign did lasting and efficient work. The work remains a tribute to the unashamed and perfect truth.

Portland, Ore.

A PRIVATE of the First Oregon Campaign.

#### THINKS WE ARE UNFAIR.

EDITOR SINGLE TAX REVIEW:

In opening your latest issue the first thing that catches my eye is your comment on Secretary Baker's article in *Everybody's*, which I must say I think is unfair. I have not read the article in full, but there is certainly nothing in Mr. Baker's wonderfully effective career to indicate that he is untrue to Single Tax principles, which he has announced as publicly as you or I have.

The extract you quote is plainly meant for thought along our lines, and there was nothing Henry George insisted on more than that it was not half so useful to our purpose as to what men should believe in as to how to lead them along right lines for themselves.

Taken in conjunction with your criticism of Secretary Lane I cannot help thinking that it is simply part of a partisan attack on Democratic officials simply because they are of the democratic and not of the unborn Single Tax party. We all know that Mr. Kitchin's tax schemes are the crudest and most unscientific possible, but they were the best he could get through Congress in a most critical and immediate emergency.

New Brighton, S. I.

E. J. SHRIVER.

#### REPLY.

Mr. Shriver ignores the fact, or perhaps does not know of it, that Mr. Baker some time ago, while confessing a belief in the Single Tax, said he was not in favor of its application. So that disposes of one point in the controversy. We will have to insist, too, that deriving his inspiration from Henry George, a fact known to most of us if not to the general public, his appearance as the author of a magazine contribution in which one contention of Henry George is presented in a diluted form, he might, if he desired to give prominence to our doctrines, have named the source of his inspiration. Mr. Baker, who owes his start in political life to espousal of the reforms inaugurated by Henry George and Tom L. Johnson, could have done no less were he actuated even by that spirit of intellectual loyalty which lesser men are supposed to share. We invite comparison of Mr. Baker's literary effusion in *Everybody's* with that of Dr. Crane who advises Kitchin and his fellow congressmen to read Progress and Poverty. Dr. Crane owes nothing to the Single Tax; indeed he makes his living by newspaper writing for employers who may be inclined to look askance at the Doctor's boldness.

We cannot help it if Democratic office holders (former preachers of our faith) confirm by their conduct and policies the arguments for independent political party action by Single Taxers. When we find those whose conduct offers no such argument we shall be glad to give credit where credit is due.—EDITOR SINGLE TAX REVIEW.

#### LAND VALUES AND POPULATION.

EDITOR SINGLE TAX REVIEW:

Does site-rent result from any cause except population?

Public improvements and services seem to create "site-rent". Logicians know that two things may exist together and one not be the cause of the other.

Where a cause is assumed, the effect claimed should always result. Now, I have seen streets laid out, graded, planted and drained, but after forty-seven years the site-value is less than at first. Population did not move that way. In San Francisco after the earthquake, public improvements and public services were nearly nothing; yet the price of sites were even higher than before.

Perhaps both rent and public services are results of population. This is evident: Rent will increase before public services are furnished if population presses upon a location. And if population declines for some local reason, all improvements and service you can supply will not keep up site rent.

When an increase in site-rent in Vancouver resulted in the "boom" that location seemed attractive to labor, and rent increased; but it must have been at the expense of the locations from which the laborers came.

isolated Single Tax voters, and which would, in a great measure, help to place on the tally list many heretofore uncounted votes; would we not have a more militant, self sacrificing and more efficient propaganda force, than could be had by any other programme?

Once let the party spirit and desire for efficient organization rule the hearts and heads of Single Taxers, victory will be near.

Philadelphia, Pa.

OLIVER McKNIGHT.

#### CRAIG RALSTON FOR A NATIONAL SINGLE TAX PARTY EDITOR SINGLE TAX REVIEW:

I do not know what steps you and others in sympathy with you are taking with regard to separate party action by Single Taxers, but if anything is to be done in the next campaign a beginning should be made soon. It may be that under the primary laws in this, and other western States, it is not possible to launch a new party at all, for it appears to me, after an examination of these laws, that people with new ideas are virtually disfranchised. If anything is to be accomplished in such states as this, we must start early.

And in that connection, I wish to disagree with your position, as I understand it. I think you have advocated the nomination of state tickets only. I believe that to get the full benefit of separate party action, a national ticket is necessary.

If it is left to the states, it will be many years before all of them are running tickets. In some states, such as this, it may not be possible to run a state ticket. But a national organization can file its presidential electors, and possibly compel room to be made for them on the ballot.

The benefit we expect to derive from this movement, as I see it, will come from the publicity of the ballot. If our candidates are on the ballot they, and our principles, once every two or four years, will make a one minute speech to the voters. They will speak to the 16,000,000 voters of the country, through the inquiry that is prompted in the mind of each of them when he unfolds the ballot and looks it over to find his own ticket. It makes no difference whether we poll a big vote or a little vote. For advertising purposes, a very little vote is as good as a big vote, because a party that receives a very little vote, and yet insists on bobbing up year after year to be voted down again, will attract the notice of the voter by the very oddity of the circumstance. It will make him inquire why the people in that party keep on doing this. If any one doubts that this is the result let him study the psychological effect of the Prohibition column on the ballot. A political principle can be advertised in no better way than to be on the ballot, where it can be voted for or against; and I want to emphasize again my view, that the vote our party will poll will not matter—to repeat, that if we want to provoke the curiosity of the electorate, the small vote is just as serviceable as the large vote. It seems that a large number of Single Taxers have gotten the idea that if we put up a ticket and fail forthwith to sweep the country, the cause is ruined. I don't look at it that way. If a Single Tax ticket is put up, I expect to vote it henceforth, in the belief that every vote I put in for it now will ultimately count for ten, and that I am stuffing the ballot box of the future in a way that no law can prevent.

If lists of Single Taxers can be procured, I would advocate raising a fund for a post card referendum on this matter of separate party action. If we can make a fund large enough, we ought also to send with each card a printed statement of our reasons for advocating party action. We ought also to enclose a copy of your New York platform, to prove to them that a Single Tax platform can be made an interesting and instructive document. This is another thing I want to note—that we stand for a principle, as well as a measure, and our platforms should be an interpretation of our principle, as well as an advocacy of our measure. Up to this time, all the emphasis have been placed on the measure, and most people do not know that a great principle stands back of it. This is largely due to the fact that the designation "Single Tax" names the measure, and conveys no idea of the principle. It is as though the tariff men, instead of adopting the alluring title of "Protectionists," should designate

themselves as "High Taxers." Our old name "Single Tax" is well established, yet I have often thought we might consider the advisability of selecting a name more expressive of our principles.

In states where presidential primaries are held, the campaign will be on in less than a year. If we propose to be in it, we must begin now.

Madison, Wis.

CRAIG RALSTON.

We have received a number of letters in commendation of the policy of the REVIEW. A few of these we quote. H. Wheeler Chatfield, of New York City writes: "I do hope that before the year is up, the REVIEW will be a monthly; at any rate it is the only Single Tax publication with a purpose and a 'knowledge' that we cannot do without." John Cairns, of So. Manchester, Conn., writes: "Your editorial on the programme of the British Labor Party is alone worth the price of a year's subscription." Mr. John J. Lynch, of San Francisco, says: "I don't agree with you in everything, but your statement of the Single Tax is so good that I have clipped it for my scrapbook." A correspondent who asks that her name be not printed, thus writes: "It relieves me to let you know that there are Single Taxers who read several other Single Tax papers and still remain very much at sea, and who depend upon the Single Tax REVIEW to keep them anchored." H. C. Maguire, Brooklyn, N. Y., writes: "REVIEW just received. Reads fine after the bunk the daily papers are handing us." This is from a new subscriber, S. W. Wall, of Tacoma, Washington: "You have come so to my rescue in the matter of the tariff and trading with Germany that I really owe you financial support." Your magazine and you should have all the help Single Taxers can give. The manner in which some of them have put forward the tariff question where it does the most harm, has been an exasperation to me all my life. You have put the doctrine forcefully and in the fewest possible words when you state the formula—Free Land, Free Trade, Free Men, but First Steps First. Let us have free land and all things else will be added unto us, a new heaven and a new earth." W. J. Flacy, of Kansas City, Mo., writes: "I believe the REVIEW to be the best Single Tax periodical in the English language." Judge A. B. Pittman, of Memphis, Tenn., writes: "You are doing a splendid work for the cause."

Letters of a different tenor have reached us. We quote the following from one of the "Old Guard," a man who has been one of the official lecturers for the Single Tax, and is now at the head of an apparently prosperous business concern:

"The average man not only does not think in terms of economic science—he knows no more about it than a Hottentot. Talking economics to the average American is like explaining calculus to a boy who hasn't learned the multiplication table."

This is true. We cannot reach the man in the street with talks on the law of rent, the margin of cultivation, etc., etc. Then why try it? But there is nothing surer than that the latent perception in the mind of every man that he has certain rights, the right to live, to pursue happiness, to receive due recompense for his labor. He can be made to understand the relation of these rights to the earth; he can grasp the fact that the earth owner stands between him and the realization and enjoyment of these rights. Wherever this appeal is made the response is instant. Henry George found it so; every advocate preaching in the spirit of Henry George and speaking his language has found it so.

## NEWS NOTES AND PERSONALS

WM. A. BLACK, now member of the House of Representatives, is candidate for Commissioner of Taxation of San Antonio.

THE women members of the Single Tax Party of New York are advertising afternoon teas at the headquarters, 246 West 14th Street. Single Tax is served to visitors from 3 to 6. All are welcome.

W. E. WALTER, of Rutherford, N. J., who has been doing war work on the Federal Reserve Board, has resigned, and will resume his work as State Bank Examiner. He will be able to help the movement in New Jersey.

*The Central Truth* is a new propaganda sheet of the Single Tax Party of New York. The first issue contains the platform of the Party. Ten thousand copies have been circulated, mainly on the streets by members. It is planned to distribute larger issues of future numbers. The Party agrees to mail twelve numbers of *The Central Truth* and a copy of "The Story of My Dictatorship" upon receipt of twenty-five cents.

On Thursday, Friday and Sunday evenings talks on the Single Tax are given at the headquarters of the New York Party, 246 West 14th Street. While the visitors are never numerous, this work is productive of results. Not only are converts made, but their usefulness to the cause is assured by their joining the party club.

*The Boston Traveler*, of recent date, gives an account of Fiske Warren's Single Tax colony enterprises, and his more recent proposal to locate a Single Tax site near Boston.

J. R. HERMANN, retiring worker for the cause, is addressing large audiences through his letters in the *Portland Journal* and other papers.

A LENGTHY communication in the *Toronto Globe* on Housing and the Land, in which the cause and remedy were pointed out called forth the editorial expression that the writer had touched "the real problem of housing scarcity, which is the speculative hoarding of land." The *Globe* is a pretty good Single Tax paper these days.

REV. DAN FREEMAN BRADLEY, pastor of Pilgrim Church, Cleveland, Ohio, long known as a Republican and conservative, recently remarked in a public talk that "we penalize people for putting up a building" and that "taxation laws are among our most unjust measures."

LIEUTENANT S. A. SCHNEIDMAN, of Houston, Texas, who has lately been mustered out of the service, was a recent visitor to New York. The object of his visit was to consult a number of Single Taxers here regarding plans for advancing the Single Tax in Texas. After interviews with as many as time would permit in New York, Philadelphia and Newark, he decided that direct political action is the best method of advancing the cause, and returned to his home with the object of starting the Single Tax Party of Texas. Perhaps he will be able to capitalize the propaganda of the late J. J. Pastoriza, who himself admitted in later life that direct action for the unadulterated Single Tax is the only work that counts. Before he left Houston he convened a meeting of over one hundred Single Taxers. His motto is one of considerable force: "No Taxes for Texas."

IN ONE Cleveland daily, recently, dealers in building material announced a reduction in prices to help start building industry, and lot speculators advertised that land values would be doubled as soon as "building is resumed."

ALEXANDER MACKENDRICK is making arrangements to return with his family to Scotland early in June. Single Taxers will regret taking leave of him. The good wishes and real affection of the many friends he has made here will go with him.

EDMUND VANCE COOKE, of Cleveland, has verses nearly every day in the numerous Scripps League dailies, and occasionally strikes a high note on the land question. He gets pay for it, too! His friends in Cleveland are hoping he will publish a small volume of such verses.

MRS. AMELIA E. BARR, author of about eighty novels, many of them very popular, whose recent death is reported at nearly ninety years of age, was a believer in the Single Tax. Mrs. Barr was born in Lancashire, England, and came to this country with her husband, Robert Barr, in 1850. They went to Texas, where Mr. Barr became secretary to Gen. Sam Houston. Mrs. Barr's first novel, "Jan Vedder's Wife," written at the age of fifty-three, was an immediate success, and thereafter she produced about two more novels a year, sometimes more.

"THE FOUNDATIONS OF PROSPERITY" is a pamphlet of 24 pages by K. P. Alexander, whose contributions to the REVIEW have made him known to our readers. Part of this pamphlet was contained in Mr. Alexander's article in the Jan.-Feb. REVIEW. The solid style of its reasoning should make it a most useful piece of propaganda. Mr. Alexander is a prominent business man of Little Rock, Ark., from whom copies of the pamphlet may be obtained.

THE American Free Trade League held a dinner in this city on Feb. 27, and a number of Single Taxers were in attendance. Franklin H. Giddings and George Burton Adams were among the speakers. Miss Grace Isabel Colbron was the secretary of the dinner, and to her was largely due the success of the occasion.

IF ONE wishes to read a remarkably trenchant bit of criticism, with wit as keen and polished as a Damascus blade, he should write to the Yorkshire and Northern Land Values League, 71 North Street, Keighley, England, for a copy of a little pamphlet entitled, "The Minimum Wage Stunt," by Seneca Simplex. The price is six cents, with two cents added for postage.

It is a reply to B. Seebohm Rountree, a name not unknown in England, and his critic is anonymous. If anything equal to it has appeared since James Love's contributions to the REVIEW some years ago, we do not know of it. After the writer has got through with the Minimum Wage, the theory itself has diminished to an irreducible minimum.

ANOTHER interesting pamphlet from England is "The Single Tax and Its Opponents," a correspondence between Frederick Thorseby and J. W. Graham Peace. It is issued at three pence by the Single Tax Publishing Company at 6 Crosby Buildings, Crosby Square, London, E. C. Mr. Peace handles his subject with rare skill and judgment against a very sincere and very positive opponent.

FRANK W. ROSE, of Piedmont, W. Va., who died recently, was the owner and manager of the *Piedmont Herald*, a successful local weekly. He was a life-long Single Taxer and for a time a resident of Fairhope, the Single Tax colony on the shores of Mobile Bay.

MR. C. M. KOEDT, of Chicago, suggests the holding of a national Single Tax convention at Fairhope, some time in January of next year. This date is the twenty-fifth anniversary of the founding of Fairhope.

MRS. JOSIE THORPE PRICE, of Los Angeles, Calif., will enter the lecture field in that city. She is desirous of getting in touch with Single Taxers who may be in a position to help her in this work. She has lectured extensively and done much editorial work on papers in New Orleans, Denver, St. Louis, Atlanta and other cities. Her address is 1112 Elden Ave., Los Angeles.

WILLIAM LLOYD HAMILTON, a senior in the Syracuse University, who was killed in action on the Western front, was an earnest student of the Single Tax, and had written several papers on the subject, one of which later became a prize essay. At the outbreak of the war he volunteered his services. He made a splendid record in aviation. He had brought down his fifth plane when he was killed. He was a first lieutenant at the time of his death, and had already been recommended to be commander of an air squadron.

ANOTHER graduate of the Syracuse University and a Single Taxer is Captain Tolley, who as captain of infantry saw action in France.

ANOTHER graduate of the same university is Mr. DeFolz who was decorated for bravery on the Western front shortly before the close of the war. It is due to the work of James R. Brown, of the Manhattan Single Tax Club, that so many of these splendid spirits who have offered the supreme sacrifice for the cause of freedom were made to see the larger freedom involved in the Single Tax.

## A Great Premium Offer

To every one sending us a NEW subscription to the SINGLE TAX REVIEW, the price of which is One Dollar for the year, we will send a copy of "Progress and Poverty" in paper, the edition which now sells for Fifty Cents, or, if preferred, a copy of "My Neighbor's Landmark," in cloth, a splendid work consisting of short studies in Bible Land laws, by Frederick Verinder, of England, with a Foreword by Mary Fels.

## The Single Tax Review

is supporting a constructive programme, and has its own views of the methods of propaganda to be pursued. But it will give the news of the movement from all parts of the world, fully and without bias, recognizing that the way that the individual selects to propagate the doctrine is in all likelihood the best way for him.

## We Ask Your Co-operation

We believe the REVIEW should have the help of Single Taxers to increase its circulation, to place it in the hands of public men and men of business, men of light and leading in the community. Such co-operation, which we earnestly ask, will make the REVIEW self-supporting and give it the influence it should have throughout the country. With such co-operation it can easily be made a monthly publication.

## What Single Taxers Say of the Review

An exceptionally fine paper.—E. M. SCOFIELD, Philadelphia, Pa. Your Jan.-Feb. number is worthy of your best self.—JOHN JOSEPH LENNEY, Washington, D. C. Congratulations on the new REVIEW. Wish you could make it a monthly, or even a weekly.—GILBERT M. TUCKER, JR., Albany, N. Y. The REVIEW is fine—the good old gospel.—W. T. WEIR, Gladstone, Ill. I know of no more important work than that of publishing the *Public* and the REVIEW.—JAMES W. BUCKLIN, Palo Alto, Calif. Were it not that I am buoyed up by the splendid articles in the *Public* and the REVIEW, the situation would appear to me almost hopeless.—JOHN CLARKE, Taft, Calif. Have greatly enjoyed your March-April number.—PROF. J. H. DILLARD, Charlottesville, Va. Congratulations on the new REVIEW and its contents.—ANTONIO ALBENDIN, Malaga, Spain.

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