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WHOLE No. 115

November—December, 1922

# Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS  
FOUNDED IN 1901

## Not A Fiscal Reform But A Social Revolution

By Bolton Hall

## Our Australian Letter

By Percy R. Meggy

## Election News from California, Oregon and Other States

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## What "The Single Tax Review" Stands For

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

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

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

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#### PUBLISHER'S NOTE

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

# The Single Tax Review

VOL. XXII

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## Current Comment

WE don't care a tinker's hoot for the tariff argument as a matter of percentages. And as long as the Democratic Senators content themselves with attacking the "high rates" of duty and refrain from a frontal attack on the whole humbugging system of protection, the fight is none of ours. How readily the friends of protection might be routed, or at all events put wholly on the defensive, if the opponents of the tariff were to make their fight against the *tariff idea* and cease fooling about rates of duty.

THE mistake of the Democratic Senators and Congressmen is the same as Single Taxers make when they argue their question as a matter of percentages, or, what is the same thing, as a matter of exemptions. Unless the goal is held constantly up to view, until the taking of the rent of land is insisted on as a measure designed to open up the natural resources of the earth to labor, the advantage is all, or nearly all, on the side of our opponents.

VICE-PRESIDENT COOLIDGE is as original as Mr. Hoover, who discovers prosperity in scarcity. Mr. Coolidge finds that the trouble is that "people have too much money and use it wrongly." What with landlords at our heels, and high taxation, and a monstrous tariff, the evil of which Mr. Coolidge complains is in fair prospect of being remedied.

But think who Mr. Coolidge is. He is Vice-President of these United States, and therefore of some prominence in the community. He is one to whom we should be able to look for common sense if not unusual wisdom. And all we get from him is the clotted nonsense quoted above.

WE have all wondered what are the causes of alternating periods of prosperity and depression. Vice-President Coolidge, as we have seen, attributes the trouble to the fact that people have too much money. There need be no more anxious study of the problem, however, for Prof. Arbuthnot, of the Western Reserve University, has shown how simple it all is. It appears now that periods of depression arise from an "expanding imagination." That we may not seem to misrepresent the gentleman it is desirable to quote. He speaks of "booms," and then continues:

"The remedy for the fallacy is to analyze our periods of prosperity and postpone that expansion which is not necessary to the fulfillment of the normal cause for the boom. In this way it will be possible to cut off some of the wave crest of prosperity and use it to help fill the trough of depression."

What can be clearer than this? Is there any limit to the economic profundity of the professorial class? Can you not draw a picture—and some one said long ago that the way to analyze a statement was to "draw a picture of it"—of the people cutting off a slice of the wave-crest of prosperity and saving it up for future mastication or nourishment, or something else—we do not know clearly what. And then when bad times come we can bring out these slices of "wave crest"—or are they slices?—and fill the "trough of depression." Can you beat it? And these men get good money for that kind of teaching.

NOTHING is more notable in the trend of the times than the decline of political party socialism. It is shot all through. In many places it is reconstructing itself; in Russia it is turning to a modified form of capitalism; in Germany it is discarding Marxian principles; in Italy, where the inability of Socialism to handle great industries was demonstrated, it is being suppressed by revolution. In Great Britain what remains of it is merged in the Labor Party whose members pay little or no attention to strict Marxian construction. In America its political strength is rapidly waning. The hour of doom has struck for Marx and his mechanistic philosophy.

THIS is not to deny that much of what is good, and something of what is bad in Socialism survives, and will continue to survive. There are functions that are social, which to leave in private hands is to invite disaster. And there is public and private property. And there are things government should do as well as things that it should not do. Socialists are learning. In the Argentines the Socialist leaders generally favor the Single Tax. They are no longer strict Marxians.

IT is significant in this connection that at a meeting in one of the largest halls in Munich called by the National Socialists, the principal speaker, Herr Hitler said, speaking of the German communists, "The moment they departed from the self-evident formula that the natural resources of a community belong to the community they lost all the intelligence of the party. What a man produces by his lawful labor is his private property and any community which denies this is certain to go to wreck." It is said that this utterance was received with "wild enthusiasm."

A FRIEND of the Single Tax desires to leave a bequest to the movement. In what way shall he do it? How shall he instruct that this money be administered, according to the best and widest interests of the cause, and in no spirit of narrowness? Who will help our friend in his dilemma? Correspondence is solicited from those who may be considering the same question and whose advice may help.

## The Farm Credits Delusion

**M**R. BERNARD M. BARUCH, a highly successful Wall Street operator, who amassed a large fortune by bold and skillful speculation in stocks, and served with great ability as Chairman of the War Industries Board, has recently been actively engaged in the advocacy of Federal legislation to give the farmers better credit facilities for holding or marketing their crops.

Mr. Baruch sees clearly that agriculture is the most important of all industries, and that there can be no return to permanent prosperity until the farmers are prosperous. He knows that millions of farmers are in sore distress, and that hundreds of thousands of tenant farmers cannot pay the rent exacted from them for the privilege of creating wealth by their toil.

But lacking a knowledge of the elementary principles of economics he sees no further into the problem than its financial aspects, and has therefore no other remedy to offer than the old advice that the farmers should co-operate in marketing their products, and his suggestion for Government aid in establishing a system of loans and credits that would enable the mortgage-ridden farmer to go more deeply into debt.

It is a cause for pity for the blind leaders of the blind when we see a sincere advocate of justice to the farmer hopelessly befogged in the current financial jargon that attributes economic well-being to an abundance of money, capital or credit. Mr. Baruch means well, but he doesn't understand. Probably he never will understand. It may, however, interest him to know that the explanation of the deplorable conditions in our great agricultural industry is very simple. The farmers are poor because they have for many years been systematically robbed of their earnings. They have been robbed by the high protective tariff system, that has added billions of dollars to the cost of everything that they buy. They have been robbed by exorbitant freight rates on all that they produce or consume, in order to pay billions of dollars in dividends on watered railway stocks and bonds. They have been robbed by an unscientific system of local and State taxation that fines the farmer for making improvements on his land. They have been robbed by the exactions of high interest charges, due to a banking system planned chiefly for the advantage of money lenders and the commercial and industrial interests. If the surplus wealth wrung from the soil had been left in the possession of its owners the farmers would all be prosperous today. They would not need the assistance of Wall Street financiers and stock promoters to carry on their industry. Other conditions being equitably adjusted, there would be no reason for the farmers going further into debt in order to make a living.

The credits which Mr. Baruch suggests should be extended to the farmers properly belong to the farmer. Government has no stock of capital or credit. What it may use

is taken from the people in taxation. All that the Government can properly do for the farmers is to lift from them the burden of oppressive tariff and other taxes, and leave them alone to produce and enjoy the fruits of their labor.

## A Neglected Science

**O**F all departments of the organized intelligence that seeks through the discovery of natural laws to contribute to the welfare and happiness of mankind, it would seem that political economy, the science dealing with the production and distribution of wealth, is by its nature one of the most important. To the great majority of the people of all lands the chief problem is that of securing by their labor of hand or brain a sufficient supply of the things needful for their sustenance in a fair degree of comfort. When for any reason the social mechanism of production and exchange breaks down, or functions so inefficiently that it fails to meet the requirements of a considerable percentage of those whom it is supposed to serve, the results are quickly manifested in the form of involuntary idleness, poverty, and a demand for public and private charity for those who, through no fault of their own, are unable to procure the labor products essential for existence. In so far as the science of economics professes to explain these phenomena it is clear that it relates to a matter that is of universal concern, and that there is an urgent need for the most careful investigation both of fundamental principles and the outward manifestations that prevail in practically all the civilized nations at the present time.

In no department of science has there been shown such an utter inability to furnish a reasonable explanation of what appear to be contradictory facts, as in the failure of the so-called economists to show why with a productive capacity of farm, mines, mills and factories far beyond the public needs, millions of men and women able to work, and willing to work, have been unable to find employment. It will not be pretended that this state of affairs is due to any lack of need for the surplus products that fill to bursting grain elevators, warehouses and stores. The need exists, but for some reason markets cannot be found for the goods that idle labor is willing to make and exchange for them. A sample of the current opinions on the subject was recently given by Secretary of Commerce Hoover, in the vague expression that: "extreme fluctuations from prosperity to depression are responsible for a large part of the social and economic wastes due to unemployment." This would be more enlightening if Mr. Hoover had stated the causes of the extreme fluctuations.

Many millions of dollars are being given as endowments for laboratories or institutions for scientific research, but the list of these benefactions is scanned in vain for any project for a searching inquiry into the causes of, and remedies for, the industrial and trade depressions that periodically afflict civilized society. Here, it would seem, is an

opportunity for some of the owners of great fortunes to perform a most valuable public service by endowing an Institute of Economics, charged with the duty of ascertaining all the essential facts, and disseminating through the press, the colleges and other channels, the conclusions reached, to the end that an enlightened public opinion may guide State and national legislatures in the enactment of such remedial legislation as may be found necessary. In furthering the pursuit of science in the interest of humanity, the science of a just and harmonious social order should not be neglected.

## Another Prosperity Restorer

MR. FRANK A. MUNSEY, nationally famed as a magazine and newspaper proprietor, told the American Bankers Association in convention assembled that there could be no return to permanent prosperity until there is a deflation in wages, and as a step in that direction he urged the repeal of the immigration-restriction law, so as to provide an increased supply of workers. Whether the newly arrived immigrants would long continue to work for low wages is a question which Mr. Munsey did not attempt to answer. Judging by the experience of past years it seems probable that the foreign worker would soon be found uniting with his native-born or naturalized associates in a demand for the living wage, for in many of the recent great strikes and lockouts the foreign-born have taken a foremost part in protesting against wage reductions. The problem, however, is purely an academic one, since it is not conceivable that the Congress, having enacted an exceptionally high tariff law to exclude foreign goods from the United States, professedly in the interest of American labor, will legislate to permit the unrestricted immigration of competing workers.

Even though it were possible to repeal the existing immigration law, it is by no means certain that there would be greater prosperity for all the American people. If the expected result of a general wage reduction would follow an increased supply of labor, the consuming power of the workers would, of course, be correspondingly decreased. The American merchants who have been complaining of trade depression and the "consumers' strike" will not welcome the suggestion that millions of their customers shall be forced to buy less goods. Although a part of labor's earnings may be used to buy silk shirts, about which there has been so much talk on the part of the advocates of wage reduction, this gives employment to labor and trade to the merchant. The more wages the more spending.

A much simpler and more effective remedy, but one that would hardly be favored by Mr. Munsey, would be for all the merchants and manufacturers to stop advertising. This would result in a lessened demand for goods, and for labor in making them, so that there would be a surplus of workers to take the places of those who might strike for

higher wages. If the business interests of the United States can be converted to this original suggestion it would be an interesting experiment for the newspapers.

## The New Altruism

REPORTS by impartial visitors to Russia continue the enlightening process of showing the true character of the small group of despots who are in control of that great nation. For a time the peoples of Western Europe and America were convinced that the leaders of the Soviet Government were a band of unscrupulous fanatics who were using their power for selfish aims, without regard for such abstractions as liberty, truth or justice. Judged by all standards of what the experience of the ages has agreed upon as civilization, the actions of the Bolshevik authorities were those of men in a delirium of rage against anything that savored of reason, order and freedom. The outward manifestation of society as re-created by Lenin and Trotsky was evidently that of materialistic power actuated by the spirit of hate.

It now appears that the world outside of Russia has been mistaken all along. The motives actuating the Soviet leaders were not, as it seemed, selfish and tyrannical, but wholly inspired by the newer altruism that has been evolved out of the conflict between communist theories and established facts. The old altruism taught that the higher happiness was to be attained through giving up opportunities for selfish pleasures in order to be of service to others. Messrs. Lenin and Trotsky have gone one step further. If, they seem to have argued, unselfishness is the way to nobility of character, those who sacrifice the highest rewards, achieved through self-denial, must be greater than even the altruists. Whereupon they decided that they would refuse to find pleasure or exaltation in unselfish devotion to the welfare of others, and have gone on strengthening their military hold upon the Russian people, to the end that the latter may be forced to obey the orders of the men who, through control of the army, are temporarily their masters.

To the uninitiated the position of the Soviet rulers may not appear one whit different from all the other tyrannies and despotisms which have afflicted mankind. The lives, liberties and property of more than 150,000,000 people are controlled by a military oligarchy. This is due, as can be explained by any western apologist for Bolshevism, to the desire of the Soviets to encourage the growth of the higher altruism, that may seem to be plain ordinary selfishness, but is transformed by the logic which disregards facts into a justification of the most glaring violations of human rights that have ever been known in any country pretending to be civilized.

RENT is wholly a social product and should therefore go to its creator, the community.—PROF. JOHN GRAHAM BROOKS.

## Why Not A Serious Column?

THE public's desire to be amused is the explanation of the popularity of the column of verse and humor that in recent years has become a feature of many American newspapers. As the Sunday comic supplement has to a large extent replaced the weekly illustrated humorous journal, so the daily column has supplanted the weekly instalment of more or less funny stories that pleased the fancy of the late Victorian period. The professedly comic strip of impossible doings by improbable creations of the syndicate artists furnishes to those who have no time to read a daily substitute for the old-time illustrated joke. Humor must be served fresh each day, and the hard-working columnist does his best to make supply equal demand. When he finds the fount of Class A wheezes drying up there are always the contributors, whose friends tell them: "you do say the funniest things," who can be depended upon to fill out the yawning chasm.

Perusal of the editorial pages of representative newspapers from various regions of the United States suggests the query: "Why a distinctively funny column?" To the readers who scan the "editorialene," or imitation thought on economic issues that passes current in so many publications, it must seem that these solemn reflections are much funnier than most of the paragraphs hammered out by the sturdy jokesmith. The pose of profundity; the attitude of condescension with which the announcement: "Here's wisdom" is made; the measured approach to the culminating platitude; the unrestrained approval of the obvious, must to the discerning be the occasion for continual mirth. If it is permissible to laugh at human follies and blunders, why not at the assumption of knowledge that perplexes but does not illuminate?

It will not be surprising if some enterprising humorist, moved by the competition of the earnest editorial writers, should decide that what the public wants is a serious column, devoted to such subjects as the incompetence of domestic servants, the lack of flavor in canteloupes, the inability to procure hot breakfast rolls at the average restaurant, or the shirtmakers' habit of attaching buttons with one or two strands of weak thread. These are matters of direct and constant interest to many millions who care nothing about the tariff; are not interested in which particular politician gets office; or the disposition of the Muscle Shoals dam. They are concerned with many things that pertain to their daily activities, and since these are neglected by editorial oracles they can very properly be dealt with in a column that recognizes the significance of the unimportant, even though there does not seem to be anything particular that can be done about it.

COLLEGE president advises students, if they must smoke to do it in a cowshed. With our bad, taxed tobacco, ought not consideration be shown to the cows?—H. M. H.

## Teaching Community Civics in Cleveland

HERE are extracts from *Community Civics*, a text book by R. O. Hughes, in use in the 8th grade of Cleveland's Public Schools, and for which information we are indebted to Mrs. Charlotte Smith, the efficient secretary of the Ohio Single Tax League. Mrs. Smith's little daughter Lucile is a pupil in the 8th grade.

We do not believe that any comment is needed. Miss Lucile can probably tell her instructor that the only thing that increases in value by the presence of an efficient fire department (and all other public service), is land with a house on it and a vacant lot that cannot burn. Also, that land of value calls incessantly for improvements, else it would possess no value at all, and that more homes in Cleveland for the homeless of that city would probably (we may timidly hazard the suggestion) conduce to "the happiness and morality of a large number of people." But for the partial concessions grudgingly admitted by the text book writer we suppose we must be duly grateful.

"It is much easier to find fault than to correct the fault. With all the talk about the iniquities of the general property tax, no one has yet brought forward a substitute which does not have faults of its own, as well as some of those of the property tax.

Take, as an instance of the proposed reforms, the so-called Single Tax. The foremost advocate of the idea in the United States was Henry George, who wrote a book called 'Progress and Poverty,' in which he urged that his plan would almost bring about the millennium. He proposed that nothing whatever should be taxed except the value of land. Land, he said, is the gift of nature, and when individuals occupy this land for their own use, they should pay the State for it but should not be taxed for the buildings and other improvements which their own energy and labor brought into existence.

The gobbling up of land in cities by a few speculators, who intended to hold it until it became more valuable was in his opinion responsible for the crowding of people in the slums and the resulting disease, crime and poverty. If unoccupied land were taxed so that it would no longer be profitable to hold it idle, it would be built upon, the pressure on the crowded districts would be relieved, and everything would move on to happiness.

Several new Canadian towns have adopted the plan and have prospered during its operation, but whether the prosperity is due to their newness or to the Single Tax is not clear. Many converts have been made to Henry George's doctrine and there is a pretty general feeling that land values have to say the least, not contributed their share of taxes.

But the question rises whether it is fair that the owners of land which costs nothing to protect should bear much of the burden of taxation, while the buildings, which demand so many expenses for fire protection and other purposes should go wholly free. Moreover it is not proved to the satisfaction of all that the filling up of all unoccupied land with buildings would be a great improvement, or that the happiness and morality of any large number of people would be promoted by doing so."



## Chopping Sand

THE always interesting writer who signed his contributions to the *American Machinist* "Wheelbarrow," told a story of the new boy in the iron foundry who was given a hatchet and told to chop up a box of sand. The task was supposed to be a test of the boy's willingness to obey orders, even at the expense of his intelligence.

When Will Payne, one of Editor George Horace Lorimer's staff of ready writers, was ordered by his employer to write a popular article on taxes for the *Saturday Evening Post*, he doubtless felt that he was given a job of sand chopping. Not that Mr. Payne doesn't understand the tax problem. He has read Henry George and agrees with him. But, of course, it would never do to excite the placid millions who read the magazine of mediocrity with such radical suggestions as the abolition of all taxes on capital, wealth, trade and industry, and taking instead for public purposes the rental value of land. So the boy grabs his hatchet and chops up a lot of sand until it is fine enough to throw in the eyes of the public that is supposed to be looking for light on the all-important taxation issue, and Boss Lorimer puts the result in his paper, and everybody is satisfied.

Possibly not quite everybody. There are the ribald Single Taxers who read the amazing mixture of platitudes and nonsense, and wondered what the author would have said had he been writing for the *Dearborn Independent*. Henry Ford may not know everything about political economy. But he does know enough to allow the publication in his journal of articles that say something, and it is possible that if he had ordered Mr. Payne to write about taxes the result would have been very different.

In justice to the author of the finest mess of hand-chopped sand that it has been our privilege to read for a long time it should be said that he does make one practical suggestion: that theoretically a graduated tax on consumption would be ideal, for then a man would be taxed on what he spent. This is our old friend the sales-tax under another name. Since it is universally conceded that all taxes on consumable goods are added to their price, it is manifest that the consumption tax would fall heaviest on the great mass of consumers who spend practically their entire annual income. The people who have been clamoring against the unbearable burden of taxation that is chiefly responsible for the nation-wide industrial depression, will hardly agree that taking taxes off surplus wealth and great incomes, and putting them on the consumer, is an ideal plan. Some day when Editor Lorimer is down South playing golf Mr. Payne should write an article telling what he really thinks on the tax question.

THE ordinary progress of a society which increases in wealth is at all times tending to augment the incomes of landlords. They grow richer, as it were, in their sleep, without working, risking or economizing.—JOHN STUART MILL's *Political Economy*.

## Lord Acton to Mary Gladstone

FROM the "Letters of Lord Acton to Mary Gladstone," daughter of William E. Gladstone, a correspondent of the REVIEW sends us two interesting extracts. Lord Acton was one of the greatest scholars of the age, but there is some confusion of thought in his comments. It is clear, however, that Mary Gladstone was much impressed by George's writings:

"Of George, in the sixpenny edition, I had a glimpse at Cannes. The better part of him, with more moderation and philosophy, and a wider induction, may be found in the writings of the academic Socialists, who, in the last ten years, have occupied almost all the Chairs of Germany, and who have been the warmest admirers of the Irish policy."—Page 282.

"George did not catch me at Marienbad, and came from Munich in a big box, only the other day. I had partly read him, but I was in a difficulty about thanking you for it with full honesty as long as I only knew it casually, by unhallowed copies. But I do thank you, if I may do so even now, most gratefully for your kindness of it altogether, and particularly for your belief that I should understand it, and care for it apart from the sender. Although in this you have flattered me; for there are points in which I dare say I do not like him as much as you do.

Do not think ill of the people they call academic Socialists. It is only a nickname for the school that is prevailing now in the German universities, with a branch in France and another in Italy, a school whose most illustrious representative in England, whose most eminent practical teacher in the world, is Mr. Gladstone. In their writings, inspired by the disinterested study of all classic economists, one finds most of the ideas and illustrations of Mr. George, though not, indeed, his argument against Malthus. This makes him less new to one; but nobody writes with that plain, vigorous directness, and I do believe that he has, in a large measure, the ideas of the age that is to come."—Page 287.

LET the comfortable readers of this paper reflect that, what to the vast majority is more worth demonstrating, is "No more Economic War."—that, as the common people have seen one sequence, so they may gradually see another.

Bombs and bayonets are beastly, but how to raise the money for the Bovril and the Glaxo for sick wife or child is a matter that comes more home to those demonstrators. The bread-winner is blown to bits in real war; he is smashed slowly, by weeks and weeks of unemployment, in the economic war. If there is anything more horrible, more deadly, more mean, more unchristian than war, it is a peace like this.—COL. J. C. WEDGEWOOD, D.S.O., M.P., in the *Daily News*, 22nd July.

## Catches Us Napping

UNDER the heading, Post Mortem Dentistry, the *Literary Digest* quotes the following from the September-October REVIEW: "Incidentally the House of Lords cut its own throat over the controversy, and, finally, had its teeth drawn."

# At the Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

IF I could have my way I'd establish a continuous line of these wayside inns—each one, of course, bearing the Sign of the Cat and the Fiddle—from Miami clear up to Eastport, and from St. Augustine along the Old Spanish Trail to San Diego; thence, like Missions, to the Canada border; thence eastward through the lake and forest country of the *voyageurs*; thence criss-cross, down and around, over hills and plains, to the point or place of beginning. I'd have these mystic halting places on our road from Poverty to Wealth Abounding within easy prospect of each other, like the mountains flashing the signal-fires that announced the end of the War of Troy.

\* \* \* \* \*

Adèle Bonnyclabber dropped in for afternoon tea the other day, after three hours on the links, and sinking wearily (yet not ungracefully) into her favorite easy chair told me that she thought of making another trip to Europe. "I just want to think I may lend a hand in solving those deep Economic questions over there in which dear Europe is so interestingly engaged. My cousins, Lulie Girardeau and Cathie Edwards, want to go too and have written me asking if I would chaperon them. Wouldn't it be great, we three women appearing on the scene at the psychological moment, as it were? The Girardeaus, you know, are from Missouri and the Edwardses from Virginia. We all belong to the Colonial Dames and have entrée to Diplomatic circles—Court circles one cannot count upon now-a-days, they have been so reduced, don't you know? But Diplomacy always has had a *flair* for me. Now that Votes for Women have triumphed—and you remember how I worked for that dear consummation—I believe that a new field is open to us, some of us, I mean, Diplomacy for Women—or would you say Women for Diplomacy? Emblem thinks well of my idea. By the way, his Lordship's wife has written him to return home at once. Such alarming reports about what the Laborites intend to do! Emblem is simply delighted that Lloyd George is down and out—and correspondingly exhilarated over the Tories' solid position. I don't believe he'll hurry home at all. Between you and me, this Labor scare is all fiddlesticks. Academically speaking, I believe in the taxation of Land, like everybody else. One comes to "see the Cat," of course. But from the study I've made of Labor from the 14th century down I believe there's absolutely nothing to fear. What a mull Russia has made of the whole thing! No, the Reform of the World lies in the hands of the upper educated Classes. I am convinced of that. Well, as I was saying, I'm going to try for Secretary of Legation somewhere, preferably in some small, quiet Capital, where I may find time to write a short History of the World socially and diplomatically considered. But how I've been talking! Do you think well of my plans?"

Old Michael O'Shea, the last of the Howling Dervishes, tells me that he sees in the recent friendly bout between the Republicans and the Democrats a thorough vindication of the self-perpetuating Rules of the political prize-ring. "Men may come and men may go," says Mike, "but the Game goes on forever—like the love for hooch," he added. "In the good auld days of Hinry George and the heroes of 1886—including Dr. Edward McGlynn, God bless his mimicry—your two auld parties were not so safe, sound and respectable. Today it is all respectability and gentlemanliness. Thin a little David like Hinry George could queer the whole show with his sling and pebbles. Where's the warrior today to put the fear of God into the Philistines—to up wid a brick,' as Royal Andrews says, 'and hit em such a lick dat de people over Jordan hear em holler!'"

"Me frind, th' United Labor Party was the finest example of spontaneous combustion that this country and Tammany Hall iver seen. It should be alive this day to teach youse young politicians where the Voting Strength of the people lies. Today 'tis only honor amongst gentlemen and, as I said before, th' observance of the Rules of the game. And phat is the game? 'Tis a practice game ivery two years, with the public admitted on showing their Credentials and intrance tickets. I'm admitting some interest and emotion on the public's part whin one of the contestants is knocked out timporarily and put to sleep—much hurraing and joshing all along the line as the public leaves the ringside and rushes for trolleys home. Where's the soul in the game? Who really cares which side wins, outside of the receivers of the gate-money—the gate-money which the Game Chicken and the Dead One divide in the spoils of office, according to the Rules? Me boy, listen to this:

"The Dimiocrats, the Dimiocrats

The G. O. P. did rout—

But phat they fought each other for

I could not well make out;

Yet iverybody says, says he,

It was a famous victory!"

"I'd rather experience the Defeat of 1886," concluded the old man, "than all the victories of all the prisent parties." "Including the Single Tax Party?" I ventured. "Me frind, that'll not be a true party until Single Taxers ginerally join hands to make it one. At prisent 'tis but an aspiration."

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At the Sign of the Cat and the Fiddle we often discuss the Theatre. The question raised the other night was, "When is the Land Question to make its first appearancs on any Stage?" Immediately there rose clouds of smoke as every one round the fire pulled furiously at his pipe. What the devil! Professor Dowdy was willing to bet that



at least a dozen eminent dramatists had made plays touching on or appertaining to the Land Question. "Shakespeare, Goethe, um um, Tolstoy, not to mention the author of Job, the master dramatist of the Bible, and James A. Herne. Here are five as a starter." Mrs. Dowdy wanted to know if *The Lion's Paw* had ever been dramatized. Somebody suggested that *The Story of my Dictatorship* had been made into a play and acted in Australia. Then the wind shifted.

I volunteered the information that an eminent playwright, well known as a Single Taxer, had said that he stood ready to write a big Single Tax play as soon as, in his opinion, the public was ready to receive it. "Bad cess to him!" flared up the Dervish. "Any one could do that, but it takes a genius to manufacture an audience!" "That is what the Little Theatre movement is doing, manufacturing an audience," said I, coming to O'Shea's assistance. "Meanwhile," observed the Professor, "what about the box-office?" Larry Wiggins took the floor—Greased Lightning Wiggins, as we call him. "I'll guarantee you a Single Tax play and guarantee you a sympathetic audience if you will find me a theatre." This caused something of a sensation. "What I mean is this. A fellow I know has just gone broke trying the theatrical game. There isn't a manager in New York who isn't having the life squeezed out of him by the ground landlord on which his theatre stands. What's the use of talking? It all comes back to the same old story. Then open up your own theatre? How'll you do that in any place larger than Arden or Fairhope—unless you have a barrel of money to throw away on culture, the fine arts and the institution of landlordism? See here, over in London the same thing is happening too. This is from the *Daily Mail*: 'Theatre rents, bid up by speculators during the war, are still at absurd heights. For a theatre off the beaten track £310 a week is being asked and paid. Before the war £65 a week was the rent. From £350 to £500 a week is the average rent of London's theatres today. With the majority of productions it is impossible to make anything but a loss in the face of these rents.'" At this point Larry paused. "Let me read you some Lines I have written on this subject," he said, drawing a piece of paper from his pocket; and before we knew it we had all settled down and were listening to what he called

#### ECONOMICS BEHIND THE SCENES

The theory of "lessening returns" which troubles the Stage of our day

In plain economics, I think, works out rather often this way: The fellow whose grip's on the ground starts lowest but comes out on top—

The virtual Owner is he both behind and in front of the drop. His cue is for ground-rent, and lo, the forces of nature let loose

In dozens of ways devotedly work for his ultimate use. At the manager's window he waits; on the stage like a spirit glides he,

Whispering in ghostly asides, "How they work, all these people, for me!"

The showman exhibits his show—the money he fancies is his Starts slipping away from his hands, falling into a final abyss—

For our friend of the ground-rent lurks round to absorb the receipts and the fat,

Whilst the showman attempts to look pleased, tho' wondering where he is at.

I believe I'd stay out of this business unless I owned palpable ground;

That is the one only method to make these adventurings sound;

That way no longer's mere chance, no longer the moth goeth in

To be singed by the heat and the flare and be lost in the hubbub and din.

That way I should like to make entrance and take with the Ground Lords my stand—

The play I should play every critic would say was the "hit" of the Land.

"Good boy! bravo!" exclaimed the Dervish, "I've a piece of me own I'll read to ye next Hallowe'en."

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Talking of the drama, several of us made up a theatre party the other night and went to see *R. U. R.*, that unusual play presented by the Theatre Guild at the Garrick. A Czechoslovakian dramatist named Karel Capek is the author, and one surmises that he wanted to have his say about the sociological results of the Great War and of the subsequent upheavals in Central Europe. What struck all of us as worth while was the welcome change of theme in this play from the usual stuff one gets at the theatre, as well as the courage of the producers. If this play sets a fashion and is succeeded by a raft of imitations we should be grateful, for a kind of audience may finally emerge which will be able to appreciate something like sense and thought when encountered in the theatre—and may make an opportunity for our above-mentioned playwright friend with his "big" play on the Single Tax.

Well, of course we were amused at the sophomoric floundering of Mr. Capek in the rough sea of Economics. For just what is he trying to show? *R. U. R.* stands for Rossum's Universal Robots, the trade term of a company which manufactures creatures made of flesh and blood, highly intelligent, but soulless and without power to reproduce their kind. Turned out by the million from the vast factory they are sold everywhere and do all the work of the world.

In time the Robots develop human traits and rise in rebellion against their masters and exterminate the human race with the exception of one man. Unable to propagate their species and faced themselves with extermination (for their lives are short) they beg this man to find the scientific formula which has given them life. But the formula

has perished and he is unable to rediscover it. This gives the idea of the play in a few words, which are here transcribed from the Drama Calendar.

Now are we to understand that Mr. Capek would have the R. U. R. represent the workingmen of the world rising in rebellion against their masters? If so why should he suggest that their victory will be speedily followed by their own extinction? That doesn't sound plausible. It appears to us that the author, though he has in mind (perhaps from personal observation) the old saw that the worm will turn, yet lacks the artistic power to realize and vitalize a Revolution when he sees it. Undoubtedly the Robots undertook a Revolution, and succeeded in it, as is very stirringly shown in the play. Then in Truth's name, why not allow them to enjoy the fruits of it? But there's the rub. Our guess is that even the progressive Theatre Guild would not have stood for that *denouement*, even if the dramatist had outlined it.

It is suggested that in the dim future the two survivors, a Robot and a Robotess in whose souls the emotion of love has entered will have multiplied their kind into the Coming Race. But that possibility, I am free to say, left our crowd from the Cat and the Fiddle very indifferent as we filed out of the theatre.

## The Single Tax Movement in New South Wales

TWO interesting functions—the annual meeting of the Free Trade and Land Values League and the anniversary of Henry George—gave an unusual importance to the week in which both of these events occurred, to the detriment of each from several points of view, so much so, that at the next meeting of the Executive Council a resolution will be moved that in future they be held six months apart. The annual meeting is always noteworthy for the exhaustive survey by the Secretary (Mr. A. G. Huie) of the work done during the year. This year several important incidents occurred. In the first place, there was a campaign initiated, and carried out with wonderful eloquence and energy, by Sir Joseph Carruthers, to which I have referred in previous letters, his object being to settle a million farmers on a million farms. His plan was to borrow a tremendous amount of money to build railways into the interior past already settled lands, where existing railways do not pay for want of population caused by land monopoly, and to induce communities of farmers from the Old Country and elsewhere to settle there and make a living as best they could.

Secretary Huie pointed out that the solution of the problem of ways and means to people Australia did not consist in swelling our already huge indebtedness by building new railways past already settled districts, but in making adequate use of well watered and accessible lands at present either unused or only partially used, and which could be forced into use if a reasonable tax on land values were

imposed. Unlock the land, restore men's inherent right of access to nature, and there would be abundance of employment for all, high wages and low prices. I read a paper on the subject before the Radical Club some months ago which was adopted by the League as a manifesto, as also subsequently with some modifications by the League in South Australia, both manifestos being very widely circulated among members of Parliament and municipal authorities, besides being distributed to hundreds of newspapers all over the two States.

The manifesto contained a suggestion that a uniform tax of 3d. in the £ should be levied on all the land values of the Commonwealth, which it was estimated would bring in about £12,500,000 if the lands were properly valued, at the same time taking off a similar amount from the existing methods of taxation, such as from the Income and Custom House taxation. The gist of the manifesto, together with the suggestion referred to, was recently sent in an open letter to the Majority Australian Labor Party, as the new offshoot of the A. L. P. is termed, and that Party has unanimously adopted the proposal and embodied it in its programme, with however an important modification that the money raised by the imposition of 3d. in the £ should be taken off the Income Tax and not off the Custom House taxation, of which latter the Majority Party approves.

### LABOR AND PROTECTION

The Majority A. L. P., by the way, has also decided to run candidates at the forthcoming Federal election in opposition to the A. L. P. So far is the Majority Party from being in favor of Free Trade that its principal plank is the prohibition of goods capable of successful manufacture in Australia, the effective encouragement of cotton growing and manufacture (evidently by a protective tariff), and the application of the "new protection scheme" (whatever that may mean) providing security of Australian markets to Australian production and manufactures concurrently with fair conditions of labor and fair prices to consumers—rather a big order, but a mere fleabite to a body which looks to Socialism as the cure for all social ills. There is apparently little or no prospect of any section of the Labor Party in Australia at present throwing over protection, although, as the Secretary points out in his annual report, its crushing effects are beginning to be understood by the men on the land, not only in Canada and in the United States but here in Australia, where it is now recognized that the city industries are being boomed at the expense of the primary producers.

Another evil arising from protection is that the congestion of the city and the depopulation of the country are also largely attributable to the call of the factories, where, by the way, goods are being turned out so fast that an export trade is necessary in order to get rid of them. Here, again, the evil nature of the protective tariff shows itself as the price of the goods has been put up by protection to

such an extent that, instead of being able to export them, superior goods are being brought in here from abroad even in the face of the tariff, and the very industries which relied on protection for their growth are hampered and sometimes ruined by it when they come to maturity. However, it seems as if it will take a long time to get the Australian worker to see that protection is the friend of the landowner and the capitalist (up to a certain point so far as the latter is concerned) but the greatest enemy of labor, next to land monopoly.

Henry George's splendid pamphlet on the "Condition of Labor" should open the eyes of the workers if they would only read it. The abridgement of it, which used to be sold at a penny, has now run out of print and cannot be obtained, so the Secretary is endeavoring to get it republished in Sydney with the help of the Leagues in the other States. A 3d. edition would bring it within the reach of almost everybody, and its republication should do a lot of good.

#### HOW TO REDUCE RAILWAY FARES AND FREIGHTS

Another question referred to in the Secretary's report was that of the water and sewerage rates, which stood a good chance under the Labor Government of being placed on land values instead of as now, in the Sydney and Newcastle districts, on improvements. The movement received a setback when the present Government came into power, but prospects are slightly improving. Complaints about excessive railway and tramway charges are increasing, but, says the Secretary, "anything like a substantial reduction is impossible till the method advocated by the League, that of charging the interest on the cost of railway construction to land values, is adopted."

Under the present system constructing a line means a huge unearned increment subsidy for land holders, who are given this increase without any guarantee that they will put the land held by them to proper use. One of the Ministers was asked in Parliament the other day if this phase of the question had been considered by the Government, and he promised to bring it under the notice of the Cabinet. This subject was specially dealt with by the Secretary when he stood for the Western Suburbs electorate a few months ago, and quite a number of paragraphs about it appeared in the Sydney press in the course of the campaign, so that the public is more or less conversant with the idea.

A strong effort will be made by the League to bring it still more prominently before the public during the coming year. It is such a practical way of applying the Georgian principle that it might be advocated with advantage by Single Taxers in America and elsewhere. Land values are almost always enhanced by the construction of railway lines, and landowners should be called upon to pay their share of the extra value which has been indirectly given to their land by the expenditure of public money.

#### THE NEW STATE MOVEMENT

A matter which is attracting great attention in Australia at the present time is the proposal to constitute new States in addition to the six already existing. The Secretary summed up the Single Tax view of this movement in a very few words. "Dividing the continent up afresh would not," he said, "help to remove the economic wrong; it would add to taxation, it would divert attention from the tariff and other real causes of centralization, and would thus enable the land and tariff monopolists to strengthen their hold upon the unfortunate consumers and producers. Probably that was why such a number of protectionists and land monopolists favored the idea."

#### HENRY GEORGE ANNIVERSARY

The Henry George celebration was held on the anniversary day (Sept. 2) this year, about a week after the annual meeting. Hitherto it had been held in Sydney, but this year it was decided to hold it in the Petersham Town Hall, that being in the centre of the Western Suburbs electorate, where Mr. Huie conducted his recent campaign. Our venerable President (Rev. W. H. Beale), notwithstanding increasing frailness with the advancing years, has been good enough, at the urgent request of the League, to continue for another year at the head of the movement, to which he gives the weight attaching to his beloved personality and his sacred calling. Last year he delivered a most eloquent address which was published in the SINGLE TAX REVIEW. This year he said less, but what he did say was equally to the point.

"On September 2, 1839," said the President, "there was given to us a man of rare accomplishment and of a rare personality, and a life of great fruitfulness was begun, a life which still flows on by breathing its influence over the whole known world and winning its way to the mind and reason and heart of growing millions. Fifty-eight years afterwards, on October 29, 1897, I remember with what regret I read the account of his death.

"Henry George has been praised and honored with an increasing and widening interest and admiration. He has been villified by many papers in terms which would disgrace a pot house. He has been patronized by a great many camp-followers outside the regiment of those who revere his memory and seek to follow and apply his philosophy. One thing he waits for, and that is for someone to answer his teaching. (Applause.) Will someone stand up and before the world answer Henry George's 'Progress and Poverty' and his 'Science of Political Economy?'

"I do not claim to be acquainted with every item of literature that has gathered around Henry George's life and work, but I suppose the most serious attempt at refuting him was made by the Duke of Argyll, with the result that Henry George became widely known as the Prophet of San Francisco, and is now recognized as the prophet of a far larger sphere. No one who reads Henry George's 'Peer and the Prophet' impartially can for a moment doubt

as to who has the best end of the controversy in which the Duke of Argyll ventured to cross swords with Henry George. We are seeking to apply the philosophy that Henry George promulgated. Like every other movement which aims at vested interests it is meeting with pronounced hostility, but we are finding in that very hostility a source of inspiration and an incentive to spread the Georgian gospel still more widely and to reap a larger harvest.

"We hold, as Henry George teaches, that men have the same common right to land as they have to all the other gifts—unbought, unsolicited gifts—that come to us from the Great Creator. Sunshine, light, and atmosphere, and whatever else enters into the life and well-being of man, are a gift of God, and all stand in the same category with land. Men who are robbed of their right of unrestricted access to God's gift of land are as much wronged as they would be by any attempt to deprive them of the right to sunlight or to air. That postulated, and there is no answer surely to what we seek in connection with the claim of the community to take the community-earned value of all land that passes out of the community's possession. That is our aim. And, while we are everywhere met with hostility, everywhere the cause is making headway. No one can think of what has occurred here during the past few years in the exchange from rating on improved values to rating on unimproved values, no one can mark that without recognizing the occupancy and use of land that was being held as a part of the vacant lot industry for the increased value which the presence and needs of the community always give to land under normally progressive conditions."

#### A MARVELOUS RECORD

Mr. J. T. Fischer, who, as the President expressed it, was one of the oldest and staunchest friends of the movement, who had battled vigorously for it in the dim past, then delivered the anniversary address, in which he gave a detailed account of Henry George's career, plentifully illustrated from his works, and concluded by stating that "Progress and Poverty" had been translated into no less than 36 different languages, a marvellous record, especially for a book on economics, when it was considered that only two other books were ahead of it—the Bible, which had been translated into 500 different languages and dialects and "Pilgrim's Progress" which had been translated into 94."

In moving a vote of thanks to those who had taken part in the Anniversary, Miss Lambrick said that the name of Henry George would be cherished with that of Washington and Lincoln. Lincoln tried to free the slaves of a continent, but Henry George tried to free the slaves of the world. If the gospel preached by Henry George had been carried out by the world there would have been no war.

PERCY R. MEGGY.

If you have a message for the people you must take it to them. You cannot expect them to seek you out.

—W. H. MAGUIRE.

## Not A Fiscal Reform But A Social Revolution

SOME of the workers for land value taxation are alarmed because some communists, anarchists and other "reds" in California endorsed the Single Tax, and it seems to have led to the abatement of some Single Tax work. This appears to be due to misunderstanding of the real character of the Single Tax, possibly to some unwillingness to understand it.

The "reds" mostly want actually to do something now to make conditions better, and it can easily be shown them that our proposal is in fact the most revolutionary of doctrines. Those who understood the doctrine of Jesus that "love is the fulfilling of the law," that is, "that love fulfilled the entire purpose of the law," saw clearly that such wisdom will end monopoly, slavery, courts, armies and violence generally; therefore the respectables crucified its Teacher. Those in power will some day find out that under the Single Tax there will be no more "reserve supply" of labor, no more bidding for employment, no one living without earning, no more huge fortunes, no standing armies, no litigation and no desire for private property, except in the things which are necessarily personal. If plutocracy wakes soon enough to those facts it will find some excuse for taking out some of us who advocate Single Tax and having us shot.

Let us not deceive ourselves. Although some of our best workers get a hearing before Boards of Trade, Rotary Clubs, Colleges, and Chambers of Commerce, they get it only because they emphasize the fiscal side and allow careless people to think that Single Tax is simply a more efficient and more just way of raising revenue; and they generally fail to emphasize the fact that it means the abolition of private property in rent of lands, that it means the extinction of special privileges, and that it therefore means equality of opportunity and Democracy in practice.

It is remarkable that one of the most successful of our teachers of the respectables is the most intolerant towards those who want the entire Single Tax. He thinks the world is not big enough to exhibit two sides of the shield in, and has some of us scared lest those who have been looking at the silver side should get a glimpse of the golden one and conclude that it was too bright to be real.

We should not minimize the effectiveness of the work of these men who are listened to by the respectables. We may get in that way taxation of land values to a certain extent, as it has been gotten in certain places and as we believe and hope it will be gotten in many others. But the moment that such taxation begins to be heavy enough to check speculation in land, those who depend upon speculation for their living or who think they depend upon it, will raise the cry "Great is Diana of the Ephesians," which being put in modern phrase means "Glory to privilege by which we get our living." When that day comes there will be a sharp line drawn between those who love men and

those who love money, and to hasten that day it seems that the best thing would be to teach these "reds" that the Single Tax is far more practical and far more revolutionary than any programme of theirs.

If we concede that we are to advocate the Single Tax only as long as it has its respectable place, then naturally as the radicals advance in understanding and increase in their endorsement of our peaceable means to revolution, we shall have to recede; as they go forward we will have to step back. We can justify ourselves in doing that only by refusing to look at the confiscation of land rents, as George rightly expressed it, as the means by which real economic freedom can be gained and the way be opened to the realization of the Kingdom of Heaven upon earth.

The Single Tax claims to settle equitably our rights to the use of the earth on which we live and from which we must draw our subsistence. Plainly, our right to this is *equal*—there can be no other opinion. It is wrong that one man can withhold from another the use of that to which both have an equal right or can charge him for using it; and when the thing that is charged for is "living room on the earth" it is a wrong that goes to the very bottom of our economic and social system.

The right to the use of the earth involves the right to happiness, to liberty and to life itself. It leads to the possibility of living for one another instead of as now upon one another. No question on earth can be as important as this. Our whole social superstructure is built on the inequitable foundation of monopoly. There is hardly a wrong we suffer from today which is not sustained and buttressed by this primary and underlying injustice; and the consequences of the wrong are inextricably interlaced in all the multitudinous transactions of our civilization. The restoration to men of "their right to the use of the earth" would so emasculate nearly all our other social wrongs, that they would probably totally disappear.

The Single Tax is a simple, feasible and effective method of settling this primary monopoly, the land question. That settlement will open the way to liberty; and then, and not until then, can we rightly judge of the real magnitude of those other evils which now seem to loom so large.

BOLTON HALL.

## Wisconsin's Tax Reform Campaign

**W**ISCONSIN is carrying on a campaign for tax reform which presents quite a contrast to the California and Oregon campaigns. Years ago we used to speak of certain tax reform advocates as "Single Taxers limited," meaning that they (John DeWitt Warner and others) favored, not the taking of all ground rent in taxation, but only so much as was necessary for the expenses of government economically administered.

Wisconsin tax reformers might be called "Single Taxers limited" in another sense, their limitation being based upon

the degree of enlightened sentiment which already exists on the subject of taxation, and which can (it is expected) be enacted into law at the next session of the legislature, which opens January 1, 1923.

Wisconsin's real elections take place in the primary. Whoever is nominated on the Republican ticket is about as sure of an election as are the candidates nominated on the Democratic ticket in Mississippi.

The recent primary election was so hotly contested that a larger vote was cast than was cast at the presidential election two years ago. Governor Blaine's nomination by a majority almost as great as La Follette's carried with it the nomination of progressive candidates for the State legislature, which assures a progressive majority in both senate and assembly.

Yet it was thought that a progressive legislature was chosen in 1920 when Governor Blaine was first elected, but the 1921 session began and ended its programme of tax reform by passing a bill doubling inheritance taxes, a bill which was sponsored by Senator Arnold, a Socialist senator from Milwaukee.

Warned by the experience of two years ago, Wisconsin tax reform advocates have begun a campaign to arouse public sentiment to an appreciation of the unjust features of our present tax laws, and to show how the burden of taxation may be shifted, if not exactly to the place where it belongs, at least in the general direction in which it ought to go.

There was recently held in the assembly chamber at the capitol at Madison what was called a Farmer's Legislative Conference on Tax Reform, called by the Wisconsin Non-partisan League, in co-operation with the Woman's Progressive Association of the State. It was attended by 134 representative farmers and farm women from all parts of the State.

The call for the conference stated that its object was not so much to discuss theories of taxation, but rather to arouse public sentiment in favor of tax reform measures, and to make sure that we should get ACTION from the next legislature in accordance with the programme set forth in the call.

The call stated that our ruinously high farm taxes can be greatly reduced, reduced by at least one-third, and that the conference was intended to show our law makers that Wisconsin farmers know what they want in the way of relief measures. Here are six demands which the conference stressed, with the reasons for them briefly stated.

1. Increase in our State income tax on large incomes and excessive profits. Every dollar of increased income taxes means a dollar of decreased property taxes. The State now receives only five or six million dollars in income taxes while property taxes yield 97 million dollars. The owner of a five thousand dollar farm, pays five or six times as much taxes as does the owner of five thousand dollars invested in stocks, bonds or mortgages. State tax commissioner, Judge Charles D. Rosa spoke on this topic.

2. A \$1,500 exemption on farm and home improvements. This would on the average reduce farmers' taxes by about twenty dollars a year. State commissioner of markets, Edward Nordman, discussed this subject.

3. The repeal of the personal property offset on income taxes. This would make income taxes yield five or six million dollars more than they do now, and reduce farm taxes by corresponding millions. I. M. Staufacher, an income tax assessor, explained how this would relieve farmers.

4. A demand for the repeal of the secrecy clause of the income tax law. Lancelot A. Gordon, assistant secretary of State, took up this topic.

5. Taxation to force idle lands into use, held for speculative purposes. Lieutenant-governor Geo. F. Comings led the discussion on this subject.

6. A graded registration tax on automobiles, starting at \$5 or less and running up to \$25 or more. This in place of the flat tax of \$10 on all automobiles regardless of their value. Why should a \$100 used Ford be taxed 10 per cent. while a \$2,000 automobile is taxed one-half of 1 per cent.? Secretary of State, Elmer S. Hall, prepared the paper on this topic, which was read by the assistant secretary of State, Mr. Gordon.

Governor John J. Blaine delivered an address of welcome to the delegates, and the response was made by Miss Ada James, president of the State Women's Progressive Association. Except as to automobile taxes, everything called for by the tax reform conference of this year was advocated by Governor Blaine in his message to the legislature in 1921.

Concerning the exemption of improvements, the Governor said:

"Today we have vast tracts of agricultural land lying idle and unproductive. The pioneers who go into the unsettled portions of our State and build their log cabins, their barns, make their improvements, and clear the land, find that the assessor comes along and adds an increased assessed valuation, and then the tax collector comes and collects an increased toll because of the industry and toil of the home builder."

Edward Nordman, who discussed the exemption on farm improvements, said:

"The one obstacle to an equitable distribution of the productive energies of the nation is inflated land value, which precludes any possibility of a man with small means engaging in independent farming. The only way to deflate land values and to bring them to the level of their use value is to readjust taxes in such a manner as to make them fall on monopolistic holdings of land and other natural resources, while exempting from taxation all productive enterprises. A just system of taxation will release land from the hands of monopolists and speculators and will open them to use by men who are willing to farm, and will stimulate productive enterprises in every field of business."

Lieutenant-governor Comings presided at the tax reform conference and his address on taxation to force idle lands

into use treated the subject from the same viewpoint as that taken by Mr. Nordman. He spoke in favor of the Grimstad bill, written by Professor John R. Commons, which was discussed in the March issue of the *Political Science Quarterly*, and was the subject of an editorial in the May-June number of the *SINGLE TAX REVIEW*.

CHESTER C. PLATT.

## Governor Garvin

WHILE the last issue of the *REVIEW* was in press the news came of the unexpected death on Oct. 2nd of Lucius F. C. Garvin, who deserved the designation of the "Grand Old Man of the Single Tax Movement," better than almost any other of the adherents of that idea. Only two weeks before his death he was a conspicuous figure at a gathering of progressive-minded people assembled at Nantucket on the invitation of Hon. Frederic C. Howe to discuss the burning questions of the hour. His vitality, both physical and mental, excited the wonder of his associates, and many comments were made as to the hospitality which his mind showed to ideas regarded as ultra-modern. Eighty-one years of militant effort for the spread of democracy had neither weakened his hope of its ultimate success nor had it made him impervious to the changes of form in its realization which recent years have revealed to be necessary.

He was born in Tennessee in 1841, the son of James Garvin, Jr., native of Vermont, graduate of Amherst in the class of 1831, and professor in the East Tennessee University. How profoundly James Garvin was interested in education is shown by the fact that he named his son for Lucius Fayette Clark, one of the distinguished educators of his time.

The father did not long survive the birth of his son. The family moved to Greensborough, North Carolina, where Lucius F. C. Garvin attended a Friends' School. When ready for college, he came North, entered his father's college, Amherst, from which he graduated in 1862. He enlisted in the United States Army upon his graduation, and joined the Fifty-fifth Massachusetts' volunteers and served principally in North Carolina. After his discharge from the army in 1864, he settled in Pawtucket, Rhode Island, chiefly because many of his regimental associates lived there. He then began the study of medicine, and, having completed his studies, and passed his examinations at the Harvard Medical School, he was awarded a diploma in 1867.

He began his medical practice in Lonsdale where he maintained an office for fifty-five years. He had the distinction of being the only member of the medical profession ever elected Governor of Rhode Island. For forty years he was active in the political life of his State. Five times a candidate for Governor, he was elected twice. He sat in the Legislature for nineteen years, being elected to the Assembly sixteen times, and three times to the Senate.



That he achieved so much political success without ever concealing his belief in the Single Tax policy as the fundamental and necessary reform will surprise many. He never made the mistake of believing that public intelligence was yet sufficiently ripe on the subject to justify one in ignoring the truth, *that the function of a representative in a democracy is to represent*, and he interested himself in urging minor reforms which his constituents believed to be important. It is significant that, although Theodore Roosevelt carried Rhode Island in 1904 by a plurality of 1,400, Governor Garvin was defeated only by 856 votes. In 1912 when ex-President Roosevelt formed the Progressive Party, Governor Garvin joined the new organization and became a prominent figure in it. In 1916, being convinced that there was no hope of advancing the cause of the people through the Progressives, he returned to the Democratic Party. The *Providence Journal* sums up his political career in the following paragraph:

"It was on the issue of equal rights that Dr. Garvin first projected himself in Rhode Island political affairs in 1893. Five years later an amendment to the Constitution of the State made partial concessions to the principles which he advocated. In 1904 he urged the passage of the 10-hour law, which was effected the following year. In 1886 he introduced a measure providing for a Bureau of Labor Statistics, which was subsequently established. In 1891 he worked tirelessly for the passage of the weekly payment bill and in 1893 for the plurality election measures, and he saw his efforts fruitful. In 1894 he was instrumental in securing enactment of the factory inspection law. In 1899 he introduced the constitution initiative proposal, which he has offered every year since then. At each session of the Assembly for the past seven years he has brought before the House a bill for local option in taxation."

To those who knew him personally, Governor Garvin embodied a large number of those traits which we like to think of, as typically American, absolutely simple in manner and habit, profoundly interested in what he believed to be the popular welfare, quite careless about worldly success, utterly regardless of caste, race, or party distinctions; he continued to support himself and his family by the practice of his profession which he continued actively to the day of his death; regarding every man as his equal, and no man as his superior, he was the living example of those virtues which, it was hoped in the early days, our institutions might make general. He was young in spirit to the very day of his death. His mind had undergone none of that ossification which is so commonly regarded as the inevitable penalty of old age. Like another octogenarian friend of ours he might truly have said, "If it were not for my Single Tax philosophy, I would have begun to feel like an old man."

To those men whose minds occupy themselves with hopes of human betterment and who are frequently made cynical by disappointment, Governor Garvin was a refreshing contrast. The fact that his dreams of social

reform had not come true before his summons came, was not for him a source of discouragement. It was because he was able to hope, and firmly to believe that some day his ideals would be realized that his nature remained as sweet and as kindly as it did. He always retained the faith that mankind was more prone to good than to evil, and that unjust social conditions continued to exist, not because men did not want to do better, but because they did not know how—and that some day they would learn.

—J. J. M.

## What Single Taxers Can Do

**T**HIS you can do: You can join with others in forming a branch of the Single Tax Party in your state.

This will bring together those who place the Single Tax first in their hopes and desires, and exclude those who are interested in what they regard as public matters of greater importance, those who are indifferent, and those who will not make any sacrifice for the cause. If you can gather together a few congenial spirits who will harmonize along this line you will have an organization that can carry on a very useful work. Write to the headquarters of the Single Tax Party, 13th Street and Seventh Avenue, New York City, for any information or suggestions that you may need in perfecting party organization.

Do not join Single Tax clubs or leagues who object to voting for the Single Tax. The members of such clubs or leagues, disregarding their beliefs, vote for candidates of political parties who are opposed to the Single Tax.

We should not only proclaim our belief in and vote for the Single Tax, but we should condemn such palliatives and substitutes for justice as are advocated by all other parties, also such interferences with natural economic laws as appear under the name of socialism and progressivism in the platform of such parties, or in those of the Democratic or Republican parties.

This country of ours has appointed one day in the year when all men and women have the privilege of selecting those who will rule over them, and choosing the governmental policies which they approve. For the rest of the year the voter may go about his affairs, leaving the conduct of the Government to those who have been selected, but on Election Day it is his privilege and duty to vote for those candidates and policies that are right, according to his belief.

This is the day, of all others, when Single Taxers should be found doing their duty both to their principles and their country. A club or league organized with the express intention of disregarding this duty on Election Day is not an association to which a conscientious Single Taxer, who has given this subject consideration, should belong. The obligation to vote in favor and not in disapproval of what he believes is a moral obligation incumbent upon the citizen.

The tendency of such clubs and leagues is to attenuate the expression of their Single Tax so that it will not violently

disagree with the political affiliations or the conduct of their members; for they willingly receive into their membership those who deliberately become speculators in land and whose financial interests are therefor opposed to the immediate application of the Single Tax.

Such clubs or leagues are unfit exponents of Single Tax beliefs and improper guides of Single Tax activities.

We are profoundly thankful that in almost all the states of the union it is possible to organize a political party for the Single Tax that can give the people of those states the opportunity of expressing politically their belief that the rent of land belongs to the people.

May the time come when in all the states the Single Tax will appear on the ballot and the truth as taught by Henry George be proclaimed to all the people.

WILLIAM J. WALLACE,

Chairman National Single Tax Party.

## The Conference of Progressives at Washington

NEWS from Washington relates the activities of a "conference of progressives" under the leadership of Senator LaFollette, in approving legislative proposals. The recommendations so far as they refer to taxation, comprise taxes on excess profits, on undistributed profits, a capital tax on tax-free securities, and a doubling of the present inheritance taxes. Not a word, apparently, of a tax on economic rent that might act as a deterrent to land speculation, nor even any straight-out suggestion for the relief of industry from present tax-burden. We note "among those present" some Single Taxers who were flirting with the LaFollette boom around the Committee of 48 headquarters in Chicago at the time of the fiasco.

Again we have a demonstration of the need of the Single Tax party to keep the Single Tax—and shall we say Single Taxers?—straight and the principle unattenuated. Maybe that consideration alone will make it seem worth while.

## At Least It Is Constructive

RADICALISM is not the only brand of discontent, but it is most dangerous because most attractive and easiest to sell. A constructive brand of discontent like the Single Tax, which proposes far-reaching reforms by orderly methods, is hard to sell—it requires teaching ability in the salesman and intelligence in the customer. But radicalism is beautifully simple in its destructiveness. It proposes setting fire to the house and turning in an alarm to see what will happen.

JAMES H. COLLINS in *Saturday Evening Post*.

HOUSES are not held idle to make money; land is.

H. M. H.

LAND speculation is the only business that makes profit without employing labor.—H. M. H.

## The Recent Elections

WE imagine our readers are chiefly interested in California, where Amendment 29 has received in two thirds of the precincts heard from 105,162.

As Bolton Hall says in a letter just received "this is not at all a discouraging result." We are to remember that the measure voted upon was a radical one—far more so than previous amendments. The State organization of Labor did not give its endorsement as it has in the past, and this measure did what other measures have not done—refused to exempt church lands from its provisions.

Besides the word had gone forth that the Single Tax would not appear on the ballot. Then when James A. Robinson arrived in California to execute the will of the Committee of the East with the aid of California Single Taxers and secure the required number of signatures to get the Single Tax amendment on the ballot, the news came late to many voters. This probably cost us much support.

One thing at least is certain. Single Tax sentiment permeates California. Nowhere else in the United States is there a better or more general understanding of what it means. Internal quarrels do not matter. Not one per cent of those who vote for Single Tax either know or care of what is transpiring among the official groups. Ninety-nine per cent of those who vote for Single Tax would probably be surprised to know that there was anybody calling himself a Single Taxer who would want to keep him or her from voting for Single Tax on any plea whatsoever. If he is told that time is needed for education he would probably reply, "You have all the time there is. At all events, I am educated. And there is no better way of educating the people than by political campaigns. And there is no objection at all to your going right ahead in your work of educating the people on the Single Tax while at the same time giving me the opportunity to vote for it."

## Oregon

NEXT to California REVIEW readers will want to know of Oregon. The vote on the most radical measure ever submitted to the citizens of Oregon stands: Yes—39,578; No—129,250. In 1920 the vote stood: Yes—37,000; No—147,000. This makes the adverse vote near three to one as against near four to one in 1920. So this is a positive gain in the vote. The money spent amounted in all to \$3,119.72. Had there been a greater amount of money available a more vigorous campaign could have been waged, and better results obtained.

The vote in Multnomah County in which the city of Portland is situated is gratifying. It stands: Yes—18,584; No—40,473; which is only a little more than two to one opposed. It is here that the veteran J. R. Hermann with W. J. Ross were able to reach the greatest number of voters.

The Oregon Single Tax League has started the campaign for a Single Tax amendment to be voted on at the general elections in 1924. The fight will begin now to make Oregon the first Single Tax State in the union.

## Pennsylvania

THE Single Tax Party of Pennsylvania nominated a full state ticket, and the result of the vote is gratifying as showing a remarkable increase; the highest vote being that cast for Thomas J. Davis for United States Senator (term ending March 4, 1923), 21,997. Wm. G. Wright for Judge of the Supreme Court received 10,399; John W. Dix, candidate for governor, received 1,845; Hugo W. Noren, Lieutenant-Governor, 3,229; Lewis Ryan for Secretary of Internal Affairs 4,949; Chas. J. Schoales, for United States Senator (term beginning March, 1923), received 3,596; James A. Robinson for United States Senator (term ending March 4, 1927), received 5,356.

Congratulations to the Single Taxers of Pennsylvania! The vote is growing steadily, without funds to wage a real campaign and with only the unquenchable spirit of the men who have so long upheld the party banner.

## New Jersey

WE have not at this writing the Single Tax vote in New Jersey. But here as elsewhere the party fight was worth while. For as ninety per cent. of the value of party action is the publicity that can be gained in this way—and demonstrably in no other—so in the counties of Bergen, Monmouth and Essex the cause was again widely advertised.

An interview with E. M. Caffall, the Single Tax Party's candidate for governor, in the Newark *Evening News*, covered nearly a column and a half. In it Mr. Caffall gave his views on the problems of the day. Mr. Caffall's challenge to the Republican, Democratic and Socialist nominees to debate the Single Tax was printed in a number of papers throughout the state, and other news of the party found its way in the press.

In Monmouth County Mr. and Mrs. Haxo and Mr. George White carried on an active campaign, speaking in a number of Monmouth towns, and breaking into the newspapers of the county. Mr. White, a veteran Single Taxer, long opposed to the party is now an enthusiastic party adherent. We know him as one of the keenest intellects in the movement.

## New York

The official returns of the Single Tax vote in this writing are not available. We will be able to give the returns in our next issue.

If votes were all, the Single Tax party method would have little to recommend it. But votes are the smallest consideration. If one is looking for votes he can cast his fortunes with the two old parties; they have the votes and

nothing else. Our sole consideration after all is to arouse interest and discussion; this party action secures as no other method does.

How much would a manufacturer interested in the sale of his product give to have the name of the thing he sells printed conspicuously ten million times where the public could see it and ask what it was? Would not our friend, J. C. Fuller, of Kansas City, Mo., for example, recognize the value of having the name of his preparation Vimedia printed that number of times? What would he be willing to pay for that amount of publicity for his product.

Well, at a cost of \$1,400 the words Single Tax were printed conspicuously in this city 3,000,000 times by twenty-four newspapers, 2,500,000 times by the city and 1,000,000 times by the two old parties.

But that is not all. Our speakers were enabled by reason of their being candidates of a political party to appear before many groups of voters, women's clubs, community councils, non-partisan bodies studying the issues of the election. In this way a greater number of people were directly reached in the short space of two months than the combined audiences of all our paid lecturers for an entire year.

Besides we obtained some if not much newspaper publicity. Was it all worth while? We think so, and are willing to rest the case for the affirmative with any national advertiser of experience.

## Call For A Conference of California Single Taxers

A CALL has been issued for a conference of Single Taxers in California to meet at a date not yet fixed. The purpose of this conference is to consider plans for future action. Those signing the call for such a conference are as follows:

Huntington Park: Wm. F. Lusk. Los Angeles: Anna George de Mille, David Woodhead, H. C. Joneson, C. H. Geldert, O. M. Donaldson, J. H. Ryckman, Palmyra Pressly, A. G. Sharp, Levi McGee, Chas. F. Hunt, Annie Wallace Hunt, George A. Briggs, Anthony Pratt, Mrs. Anthony Pratt, H. W. McFarlane, E. W. Grabill, Stoughton Cooley, Norma Cooley, A. M. Beebe, Marie H. Heath, R. J. Miller, J. F. Clewe, Robt. L. Hubbard, Marshall Beck, Eleanor V. Beck, S. E. Knowles, R. W. Kersey, S. B. Welcome, R. J. Kinsinger, Frances Harmer, Ada F. Plant, F. W. Kringel, Leon G. Young. Maywood: R. E. Chadwick. Mill Valley: George S. Conroy. Oakland: W. G. Eggleston, H. F. Dessau, Frank D. Butler, Mrs. Katharine Butler, Margaret Butler, W. E. Beck, Geo. B. Rounsevell. Ontario: W. H. Maguire, Olive Maguire. Palo Alto: Fred W. Workman. Pasadena: Geo. E. Lee, Frank H. Bode, Geo. H. Sinton, Mary A. S. Sinton, Mrs. M. J. S. Otis. Placentia: W. L. Rideout. Puente: Frank Scherer. Riverside: R. M. Irving. San Diego: Cary Richard Colburn, Martha D. Colburn, Grant M. Webster,

Elsie Jewett Webster, John S. Siebert, Frank Williams, Jas. P. Cadman, Mrs. Lulu G. Guthrie, R. E. Mahony, Elizabeth Tower. San Francisco: Roy R. Waterbury, Stephen Potter, Carlos P. Griffin. Santa Ana: B. E. Tarver. Sawtelle: H. C. Stone.

Those not here named who will attend the conference are invited to communicate with Stoughton Cooley, 420 American Bank Building, Los Angeles.

## California--Later News

LATER reports place the total number of votes received for Amendment 29 at 160,000. This is the vote as given by the *Henry George Standard* just received.

This little paper, organ of the Great Adventure, announces that "California Begins New Campaign."

Perhaps nothing contained in this paper is more interesting or more important than the review of the situation by James MacGregor. Mr. MacGregor, it should be said, left New York for Los Angeles doubtful of the expediency of the California campaign.

He is convinced today that to abandon the fight would be "worse than criminal." He says significantly:

"Can a Single Tax Amendment be carried?"

"A vote of 160,000 is a greater foundation to start from than can be found elsewhere in the world. It is two years before an amendment can be again voted on, time enough for a systematic vigorous campaign to reach every voter in the state. With such a campaign the rural voter can be disabused of the idea that the Single Tax will compel the farmer to pay most of the land tax, and shown that of all the people he is the one who has most to gain."

He points out that no work of any consequence has been done by the organized Single Tax League. Of the Los Angeles League he says: "It publishes a little paper of very limited circulation which mainly reaches Single Taxers. If it has other activities they are not discernable to the naked eye." The San Diego Single Tax Society cooperated with the Great Adventure League in support of Amendment 29. In San Francisco he says an association exists, "but there has no work there sufficient to bring the movement to public attention." And he adds: "The great farm areas have not been reached. Under the circumstances it is amazing that the amendment received 160,000 votes. If there were any proof needed of the inherent strength of the Single Tax it is furnished by the votes."

For nearly forty years we have known intimately this clear-eyed, observant Scot. There are few men in the movement whose judgment is more worth while. We commend his words to REVIEW readers.

WHEN you tax land values you strike at the root of our worst economic disorders.—DR. J. W. SLAUGHTER.

THE taxation of economic rent appears to me a sound and just policy.—DR. DAVID STARR JORDAN.

## We Review The California Situation

WE are in receipt of a lengthy communication from Mr. Stoughton Cooley relating to California. Before discussing it, we summarize briefly recent events in that State.

After the election of 1920, when a Single Tax amendment received 196,694 votes, Mr. W. L. Ross, who had taken charge of the campaign following the death of Luke North, decided to move to San Francisco; it being understood that he would look after the northern section of the State, and the Los Angeles Single Tax League with others would take care of the southern end.

A campaign was conducted and money solicited and sent from the east, with a view to having an amendment on the ballot this year. In February the Los Angeles League, through Mr. Cooley, announced that it would not help put a measure on the ballot this year. Mr. Ross shortly afterwards, sent out word that because of this refusal to help, and lack of funds, he would have to abandon work in the northern end. Thereupon a group of Single Taxers in the east, raised sufficient money to send Mr. James A. Robinson, National Organizer, to California, and enabled him to have a Single Tax amendment placed on the ballot, almost at the last moment. There was little time for further work or organization, and the Los Angeles group gave no active help.

That amendment, with practically no campaigning in its behalf, receives, according to latest advices, 160,000 affirmative votes.

To the REVIEW this vote of more than 150,000, is in itself ample justification—if giving people an opportunity to vote for the straight Single Tax ever needs justification—for putting an amendment on the ballot.

Now comes Mr. Cooley, complaining of the action of eastern Single Taxers in contributing the funds that enabled this amendment to go before the voters.

We do not intend to publish his letter. There is nothing new in it, except the statement that, as had been threatened, some "withheld their votes" from the Single Tax amendment for fear of prejudicing the electorate against the Initiative and Referendum. The rest is a repetition of his arguments for doing nothing, that have already been given quite enough space in the REVIEW.

We shall welcome any constructive suggestions as to methods of advancing the great cause of equal rights to the use of the earth. That is the main purpose for which the REVIEW is maintained, under considerable difficulty. We may also give some space, as a basis for argument or illustration, to criticisms or hostile denunciations of the Single Tax. But we do not propose to give further space in the REVIEW to this endless criticism of those who are doing something, by those who advocate doing nothing.

A member of this Los Angeles group, whom we prefer to consider misled rather than a misleader, recently said to

us, "Why did not you people in the east send us that money early in the year; then we would have been able to run a campaign ourselves."

"But," we replied, "your League sent out a long statement giving a number of reasons why you opposed putting any amendment at all on the ballot this year; why should we have sent you money?" And to this there was no answer.

We recapitulate: The Los Angeles League opposed any immediate action; apparently no funds could be collected in California to put an amendment on the ballot. The money was sent chiefly from outside on a hurry call, still against the local protest; an amendment was put on the ballot; it gets over 150,000 votes. It looks from this distance of course, like a dispute between a few hundred or less organized Single Taxers who do not want to try for the Single Tax, and over one hundred thousand unorganized voters who actually want to get it. To say the least, this situation seems to show considerable ineptitude among those who hold themselves out to be leaders in California. Perhaps it is time in California, as elsewhere, for a housecleaning.

## Colonel Wedgewood's Visit

COLONEL JOSIAH WEDGEWOOD, M.P., has come and gone without an opportunity for Single Taxers of this city to welcome him. The dissolution of Parliament with the resultant elections called him hurriedly back to the seat of war.

The American Labor Party of this city arranged for a dinner which never took place. It is perhaps just as well that it did not. The invitation to that dinner which we have been privileged to see contained this naive announcement:

"Mr. Wedgewood, for many years a Single Taxer, as a result of his study of economic conditions became a Socialist and joined the Independent Labor Party and has become one of its leaders."

We are compelled to believe that this misstatement was deliberately made. At all events, it will do the enterprising and imaginative persons who compose the Executive Committee of the American Labor Party no harm to reflect upon the following letter from Colonel Wedgewood to George Lloyd of the Single Tax Party.

"DEAR MR. LLOYD:

Of course I have not changed my views on Single Tax. I have just been reelected by labor with a majority of 5,000 on the issue of the taxation of land values, and to the inspiring tune of the Land Song. My branch of the Independent Labor Party are all Single Taxers—that is our socialism, and the Marxians can digest that fact.

Yours.

JOSIAH C. WEDGEWOOD."

Some misunderstanding of Col. Wedgewood's position may have resulted from the action of the *New York Times*.

When he landed he was interviewed and gave out a statement to the press listing the causes in which he was interested, specifying the Single Tax among them. This statement was published in full by several papers; the *New York Times*, however, printed all except the sentence about the Single Tax. Thus its readers were deliberately misled as to Col. Wedgewood's views.

We say "deliberately misled." For when Gov. Garvin of Rhode Island died recently, the press dispatches recounted his Single Tax activities; and similarly, the *Times* printed the same dispatch as did the other papers, except the portion relating to the Single Tax.

Such petty attempts to suppress news about the Single Tax are unworthy of a paper of the standing of the *Times*, but the facts are as we have stated.

Col. Wedgewood made his position on the land question clear in a meeting at Cooper Union, this city, where he said in substance that the great problem confronting the British public was unemployment and the remedy for unemployment is the taxation of land values.

## Lecture Forum of the New York Single Tax Party

THE Saturday night lectures at the Single Tax Party headquarters in this city, corner of 7th Avenue and 13th Street, have been well attended. This Forum is non-partisan and all are invited. It is hoped that they may be continued and extended. The hiring of a larger meeting place to accommodate those who can be induced to come is under consideration. On the occasion of Mr. Oscar Geiger's lecture an overflow meeting could have been held, for many were forced to stand in the doorway even after a score of camp chairs had been secured from the neighboring church.

On October 7th, Whidden Graham talked, his subject being "The Whyness of the Highness of the Tariff," a title of his own humorous selection. Few men in New York have a more thorough knowledge and understanding of the tariff question.

On October 14th Hubert Harrison spoke on "The Real Negro Problem." He is one of the leading colored men of the nation, and his pride of race, his demands that the Negro be considered not as a black man but as a man, are commendable. Mr. Harrison believes that the Single Tax would do much for the Negro, but is not the whole solution for his complex problem.

On October 21st, Mr. Maurice Firth, of London, journalist and economist, talked on "The Political Crisis in England." His prediction of the gain of 60 seats for the Labor Party in Parliament as a result of the elections so soon to follow was remarkably borne out in the British elections of Nov. 15th.

Other prominent men have addressed the Forum meetings.

EVERY lot held for speculation creates an artificial scarcity and raises the rent of land in use.—H. M. H.

## The Single Tax in Brazil

THE following statement, made recently by Dr. Luis Silveira, of Sao Paulo, Brazil, appears in the September issue, 1922, of the *Revista del Impuesto Unico*, and will interest American Single Taxers whose attention has been drawn of late years to the remarkable growth of Single Tax opinion in South America.

Dr. Silveira has acted as financial and fiscal adviser to successive State governments in Sao Paulo and has in that capacity investigated every phase of the land tax as source of revenue and stimulates to production. His present statement brings out the fact that the roots of the present land reform agitation in Brazil go back at least eighty years in her history:

"Some generous journalistic friends of mine, says Dr. Silveira, have referred to me as the first to discuss the land tax amongst us. I attribute this courtesy to my gray hairs. As a matter of fact, according to Tavareo Bastos, the land tax was decreed in 1843. In the years 1849, 1867, 1874 and 1879, the subject was brought before Parliament but its serious study evaded.

"In 1877 the Baron of Rosario pointed out that house rent was constantly rising and that, notwithstanding, many proprietors, owners of large tracts of land in the best urban sections, did not use them for building nor sell them at reasonable prices for others to build. He advised the creation of a tax that would make it unprofitable to keep those sites vacant.

"In his report for the year 1891, Ruy Barbosa, adopting the opinion of the Baron of Rosario, proposed the creation of such a tax, as a penalty for the proprietors who gather around cities and along roads and navigable rivers, great extensions of landed property which, without being given over to building or cultivation, represent dead capital for themselves and for the State.

"In his monumental declaration of policy at Santa Maria, in 1908, Assis Brazil analyzed the multiple taxes in force and contrasted them with the land tax, emphasizing the difference. In the case of the latter, he pointed out as the land pays on its intrinsic value and not on what it produces annually, there is a very simple way of paying less, namely, make the land produce more. 'Thus,' continued the eminent citizen, 'the land tax offers a stimulus and reward to the production of wealth, instead of acting as an obstruction.'

"We see therefore that, both under the monarchial and the republican regimes, the land problem has preoccupied the best statesmen of Brazil. In the last years of the monarchy which were agitated by the republican campaign, the government could not carry out such a transcendental reform. It now devolves upon the republic to carry it out, for the greater glory of her public men, and also because, as stated by our great president Borges de Medeiros: 'there is no longer any room for discussion as to the superiority of the single land tax, which has in its favor the unanimous opinion of economists and real statesmen.'

"There are no difficulties in the way which cannot be overcome, even those of a constitutional kind. After the manner of that eminent Chinese philosopher, Weng-Wang, of the dynasty of the Teheoa and pendent counselor of Kings, I venture to suggest to our Republic that she take inspiration from the overgoverning intelligence in the all-illuminating wisdom, in science that instructs, in counsel that guides, and in justice that sustained the reign of right, and she will solve with judgment our economic problem."

## How Ohio Voters Fooled Land Speculators

BY an overwhelming majority, Nov. 7th, Ohio voters defeated a tax amendment initiated by real estate boards, whose avowed design was "to open up new sources of revenue."

Had they been successful, the land speculators would have asked the Legislature to adopt a tax on all incomes over \$500; a graduated tax on mortgages at time of recording; a tax on bank deposits to be collected and paid by the banks; and, probably, a license tax on householders for the privilege of owning and using furniture.

The amendment required the taxation of all property; but permitted any or all of it to be taxed according to value, according to income from it, or according to the use the owner made of it.

In short, the speculators wanted change in the direction of more taxes and a more complicated system of assessing and collecting public revenue, but were unwilling to give the Legislature any freedom to adopt a simpler system of taxing property. It was one-sided.

A few years ago, Ohio voters adopted, by a large majority, an amendment which permitted the Legislature to abolish taxes on mortgages.

Later, by a majority of nearly 500,000, they voted down a proposition to impose a poll tax. They also increased each person's personal property exemption from \$100 to \$500.

Here are four expressions of public opinion in six years, indicating that Ohio voters don't want more taxes. They also serve to give the impression that Ohio is ready to abolish a few if not many taxes.

Great dissatisfaction exists with the revenue system. The State has 96 sources of revenue in addition to the uniform tax on property, and they are mostly excise, corporation and franchise taxes. There is a viciously bad tax on life insurance policies. The expense of assessment and collection is altogether out of proportion to the amount of revenues. It is not good business. It is demoralizing. A non-partisan State commission reported that Ohio's tax system was "a school of perjury."

Ohio's Legislature has no excuse whatever for not abolishing many of these wicked taxes. At least, the law makers should submit propositions to the voters to repeal some taxes.



## Keep Hogs Out of The Trough

(Extracts from article by Harry H. Willock, in *Sample Case* for October.)

**M**EN do little thinking about the fundamentals of their economic existence. Many men never think about them at all and most men have no definite idea regarding them whatever. When things go bad and jobs are scarce and wages low, men repeat more or less aimlessly, "something's got to be done," without the least idea of what the "something" shall be.

Human rights versus property rights are the great contending forces behind what we know as politics, governments and international relations. Human rights, with little leadership, weakly and ignorantly struggling against property rights, always led by the great of the earth with supreme knowledge and skill, and frequently camouflaged by the glamour of church and military activity.

In spite of all the handicaps the forces for human rights are constantly, but with tragic slowness, wearing down predatory property rights by the sure functioning of those natural laws, which, when understood and intelligently applied, will make old earth a real place in which to live.

The process will be just as rapid as the people grow in intelligence, as history proves no change for the better is ever made by ignorant men until existing conditions become altogether intolerable. The sooner we use our intelligence the less we shall have to suffer.

Suppose we do a little economic thinking right here and now by considering the terms "property" or "wealth." The wealth of an individual or nation is reckoned at the value of the property possessed. The estimated wealth of the United States is about 300 billions of dollars divided about equally between natural resources such as land, minerals, water powers, etc., and manufactured products, such as houses, factories, machinery, etc. We might put it shorter and say between God-made and man-made things.

The God-made things were always here, even before Columbus discovered them, but the man-made things simply represent the savings of men since that time. All the people working and producing in America since the time of Columbus have saved and accumulated over and above their cost of living, 150 billions of wealth.

On the other hand, what service did anyone perform for the 150 billions represented by the God-made things such as land, minerals, water powers, etc., which constitute a monopoly of basic necessities, virtually all in private hands and for which is demanded by the comparatively few owners an actual return greater than is received for the same value of man-made things earned and owned by all the rest of us?

While no exact figures are available, the total income of the people of America may be taken at about 80 billion dollars, out of which they pay about 10 billion dollars as national, State, and local taxes, or about \$500 for each family of five. These taxes, owing to the fact that our form of taxes are largely passed on to the ultimate con-

sumer, are far more evenly distributed among the population than the income.

Of the 80 billion dollars total income, 35 to 40 billions go to the 30 millions of workers as wages, 20 to 25 billions to owners of industry and 15 to 25 billions to owners of natural resources. The first group pays directly about one billion of the national tax bill, the second group about 8 billions which is largely passed on to the rest of us in higher commodity prices and the privilege group pays about one billion.

In other words, the privilege group by their monopoly of God-made things are able to extort from the rest of us almost twice as much net, for which they perform no service, as is all industry using the accumulated wealth of the nation in useful service.

Can you beat it? Is it any wonder industry and labor quarrel over dividends and wages? The fact is that after monopoly and privileges have taken "theirs" there is not enough left to give proper returns, either to the worker or invested capital.

Natural resources were here from the beginning and have no value whatever except the value given them by the presence of the people of America, and, therefore, if the people of America as a whole created the values, why should not the income of these values be taken to pay the bills of the nation before 57 other varieties of taxes are levied on business and industry and individuals to such an extent as now almost put us out of business.

We can now see clearly two very different kinds of property—earned property and unearned increment—and that is something the Socialist never sees. There is nothing wrong with wealth. The question is whether it is earned or extorted by privilege and monopoly.

The troubles of America are economic and not racial nor sectarian, and should be fought out in the open, in broad daylight, with ballots and not behind masks in the darkness with hatred and fear.

Let us use our political democracy to secure the real freedom—economic democracy. Let us secure the votes in the American way by open and free discussion and by the free vote of all, regardless of race or sect. The unearned and monopolistic half of the wealth of the nation must no longer be allowed to club and dictate to the producing and employing half.

We must learn to use our democracy in a practical business way, so that the hogs may be kept out of the trough. *The salesmen of America can sell the ideal to the nation as soon as they sell it to themselves.* The writer has already printed and distributed over half a million pamphlets entitled "Unused Democracy" which goes into these questions more fully, and will be glad to print as many more as the salesmen of America will distribute.

THE Single Tax movement is not simply the propagation of a new tax device, but the proclamation of a new social order.—PROF. WALTER RAUSCHENBUCH.

# Extracts from Our Contemporaries Showing the Growth of Public Sentiment

## INCREMENT

The sale of the National Democratic Club property on Fifth Avenue is the sort of transaction that fills the hearts of honest Single Taxers with glee—and also with regret.

The club purchased the site thirty years ago for \$175,000. Whatever the improvements may have cost it is not probable that the present purchaser considers them of value. The present sale price of more than a million dollars is the site value at the moment. The difference is what the Single Taxer describes as "unearned increment," for which the owners were in no wise responsible.

It is difficult for the reasonable and socially minded individual to escape the conviction that such a profit is somehow essentially unfair and that a large part of such profits from land-holding should, under such circumstances, revert to the city.—N. Y. *Evening World*.

## LAND TRIBAL PROPERTY AMONG THE INDIANS

The Indian originally lived under a different property system than the one we are accustomed to and in whose terms we habitually think, for among all Indians the land was tribal property. No such thing as individual ownership was conceived. Further, all individuals regardless of age or sex shared equally. There is then no such thing as inheritance, for when an Indian dies he ceases to have a share. Personal property was recognized, but consisted in the results of labor and ingenuity, as food, clothing, dogs, horses, etc. This could be passed on to one's children, but land and its resources were tribal property, in which all shared equally. So when oil was discovered upon Indian lands the United States Government, as the self-appointed guardian of the Indian, saw to it that a fair return was pledged and that the tribe got its due; but when the cash is to be distributed they count heads and every one from the babe in arms to the dying is apportioned an equal share. Thus it was that a family of five persons, for example, would receive more than \$50,000 every few months.—CLARKE WISSLER, Curator, Dept. of Anthropology, American Museum of Natural History.

## ONE WAY TO GET RICH

One of the oldest and most valuable real estate holdings on Manhattan Island will continue intact. The will of Miss Mary Eliza Astor Wendel leaves to her three sisters her share of the old Wendel estate.

The old Wendel house is on the northwest corner of Fifth avenue and Thirty-ninth street. The land occupied by the house and the grounds around it are worth millions of dollars. It is only one of the valuable pieces of property which the original Wendels accumulated. They made a rule never to sell and rarely to improve. The values of their property

increased not by reason of the improvements they built or their business activities but because of the growth of New York and the costly buildings that other people erected next to the Wendel lots.

Of the families that lived in New York a hundred years ago almost any one would be very wealthy now if they had done what the Wendels did—buy land and buildings, take the rents to pay taxes and buy more land and buildings, live inexpensively and never sell. Probably it is not as easy to "sit tight" like that as it seems. And it would not help the world very much if it became a general practice.—N. Y. *Evening Mail*.

## WE MUST BUY IF WE WOULD SELL

Many of our people still fail to realize that the word 'trade' means an exchange of goods or services. Most of us still cling to the idea that international trade, as the term applies to America, means that we can sell freely to all the markets of the world, and in turn need buy from them little or nothing. This theory, which seems to be the basis of much of our tariff legislation, will, if pursued, surely wreck a big part of our foreign trade. If there is any one motto which American producers and legislators should learn by heart it is that oft-repeated one of the British merchant who over a century ago declared that 'He who will not buy, neither shall he sell.' —THOMAS W. LAMONT.

## ORGANIZED LABOR AND THE SINGLE TAX

The term "Single Tax" has come to have a technical meaning, but its full significance is not appreciated. It is known in a general way that it refers to a land tax.

Advocates of the Single Tax make extensive claims for their proposition, and a large measure of their claims have been clearly demonstrated by the records and practices of experience. The Single Tax process is so simple and involves so little change in the laws, and accomplishes its work in such a subtle way that it seems incredible, and therefore does not receive the consideration its virtues merit.

The main principle involved in the theory is that land is limited in quantity and is a necessity of the race, and is therefore capable of monopolization; that its value is not the result of the labor of any one person, but arises from either natural advantage or from social growth and that this value should be taken by the government by means of a land value tax, which cannot be shifted to the user, or consumer.

This tax should not be levied on improvements, but just on the value that comes to the land from its location or its natural advantage. It represents billions of value in the United States, and is the creation of all society, and is now absorbed by the land-owning class.

The Single Taxers advocate taking the tax off of all other forms of property and placing it on the value of the bare land. The effect claimed for this system is that production of wealth would be stimulated, as repressive taxes would be lifted, and idle land would be either improved or abandoned, as no one would hold land out of use when all speculative advantage would be wiped out.

Private ownership of land as we know it today is an age-old institution and was the first means of exploiting the workers. It is today the basis of monopoly and a potent means of obstructing production and despoiling the producer.

A land value tax would squeeze the speculative value out of land by forcing unused land on the market, and would remove obstacles from and abolish penalties on improvements. Mineral, timber, farm and city land would be used or freed for those who could and would carry on production, and would in a large degree open up opportunities for labor.

Its simplicity, practicability and desirability should command organized labor's support.

*Union Advocate*, St. Paul, Minn.

### DECREASING OPPORTUNITIES

The resources of the country and its land have passed into the hands of a limited few, while for the majority the opportunity to rise is out of the question. The great change that has come upon the country in the past twenty-five years is this, that whereas formerly working for wages was but a transitional stage in the life of the average worker it is today his permanent lot. This is a fundamental point to consider in dealing with the modern labor problem.

—*Buffalo Labor Journal*.

### LLOYD GEORGE A GOOD ENOUGH SINGLE TAXER IN 1910

That earnest publication, *THE SINGLE TAX REVIEW*, suggests in the October number that Lloyd George is a Single Taxer. He is not that, not a man of one remedy, one idea, or of any settled "ism." But he did say in 1903, at Newcastle:

"It is all very well to produce bills for the housing of the working classes. They will never be effective until we tackle the taxation of land values."

He also said in Glasgow, early in 1914:

"There is one deep, underlying principle of all sound, just beneficent land laws in every land—that land in all countries was created by providence for the benefit of all those who dwell therein, and that any privileges, rights or interests attaching for the time being, whatever their origin may be, to the ownership of land that are inconsistent with this great purpose, ought, in the interests of the community, to be ruthlessly overridden."

Lloyd George doesn't believe in Single Tax as preached by its specialists. He knows that human selfishness and its passion for individual land ownership must be used in developing the earth. But he does believe that this earth

was intended for the fifteen hundred million people that live on it, not for a few with cunning that enables them to monopolize the earth and its wealth. There is a REAL radical loose in England—a good thing for the world.

ARTHUR BRISBANE, in *New York American*

### LAW AND BUILDING

If you do not believe that law affects business and building, consider this. Building permits issued in Greater New York City in March totalled \$104,598,548 in estimated valuation. Permits in the same city in April totaled \$39,776,475 in estimated valuation.—a diminution in returns so great that it outweighed comfortable advances made in April throughout the United States.

More than to anything else, this fluctuation can be laid to the fact that New York's tax exemption law was due to expire at the end of March and it was doubtful if the Lockwood Committee could get an extension. Consequently anyone who thought he might want to build within quite a wide range of time, hastened to obtain his permit. This explains why March was so fat a month and why April was so lean a month in New York City, and it is conclusive proof that the certain tax exemption law in question was mighty influential.—*Really News*, Buffalo, N.Y.

### DO MEN PREFER THE PRESENT SYSTEM?

Apparently, as average citizens, we would sooner live under the domination of landlords and worry our heads off to pay rent than apply a sensible plan like Single Tax and restrict the possession of land to actual use, and thus make it possible for all to own homes.—*Cleveland Citizen*.

### SLAVES OF TRADITION

In nothing are we more the creatures of habit, the slaves of tradition, than in the choosing of our revenue-raising methods. No matter how unscientific and ill-adapted to present-day needs they may be, if they have been sanctified by long usage it is almost impossible to displace them.

We still persist in assessing land and the buildings thereon as a single unit of wealth, although in so doing we penalize the public-spirited owner who improves his property and stimulates business, while we reward the selfish owner or speculator who holds his land unimproved and waits to profit by the increased value that the growth of the community gives to it. Most communities are so wedded to the old ways and so averse to the very names of different systems, such as Single Tax, that they refuse to take even the half-way step of making dual assessments on land and improvements. One of the few evidences of political enlightenment New York City has given is the adoption of this rational and equitable plan.

*Philadelphia North American*.

### HENRY GEORGE AS ONE MAN KNEW HIM

In my formative period I had the privilege of meeting Henry George and being converted by him to his gospel.

I also knew Louis F. Post and Tom L. Johnson. Henry George was one of the most charming and attractive men I ever met. He had a mild voice and a mild manner. He was modest to a degree. He had no conception that he was a great man. He did not think that Single Tax was his discovery. He felt that he had merely stated an obvious fact in writing his book, 'Progress and Poverty.' Do you know that no man is more responsible for the progress of the labor movement in England than Henry George? There he is looked up to as one of the world's great reformers.—BISHOP WILLIAMS, in an interview in Portland (Oregon) *Journal*.

### WHO OWNS THE COAL?

*The coal supply is a natural resource and public necessity. It is privately owned and operated, but it belongs to the public. It not only belongs to the public of today, but to future generations.*—Cleveland News.

### TAX NOTHING YOU WANT TO KEEP

As good a pair of rules as can be formulated for the guidance of legislators is found in the simple precepts: Tax nothing that you want to keep; tax nothing that can move. The best way to get rid of undesirable things is to tax them; on the other hand, the best way to stimulate the production and maintenance of desirable things is to exempt them from taxation. Again, if movable things are taxed they will move, just as capital is moving out of Switzerland at the prospect of a tax. Personal property can move, all forms of wealth can move. The one thing that cannot move is land. The production of wealth is desirable, the possession of wealth is desirable; the more wealth produced and the more of it we all have, the better off we are. The one thing that is distinctly undesirable is the private monopoly of publicly-created land-values. Well, then, since land cannot move and the monopoly of land-values is undesirable, the logical thing would be, as we see it, to tax nothing but land-values and to tax those at the rate of one hundred cents in the dollar. As a fiscal policy, we can see nothing against this procedure, and everything in its favor.—*The Freeman*.

### THE IMMIGRATION FALLACY

In regard to the question of immigration many economists of the present day would seem to be lingering in a primitive state of the science similar to that which prevailed in medicine a hundred years ago. Most human ailments were then ascribed either to "too much blood" in the body, or at least to a congestion of this vital fluid in a particular member. In either case the lancet or the leech was the first and often the sole remedy employed.

"Blood-letting," the draining of workers away from a country assumed to be "over-crowded," is said, in an otherwise excellent article on Immigration which we reproduce on page 49 from *Commerce Monthly*, to be "theoretically" a relief for the congestion.

The real cure is, of course, establishment of a free and healthy condition in the country by just and wise government, giving the people access to land now monopolized by Dukes and Junkers, and also by readjustment of international politics on a basis, as sensible and as mutually profitable as it is humane, by which industry would be encouraged in every land through reciprocal trade arrangements.

If these reforms were made, no immigration legislation would be necessary.

The acceptance of economic fallacies, such as "Malthusianism" (supposed to be a postulate of Darwin's theory of the "survival of the fittest," but shown by Dr. Woods Hutchinson, in his "Gospel According to Darwin," to be antagonistic to the theory) and the Wages Fund Theory (abandoned in wiser years by its originator, John Stuart Mill), explains the puzzlement of such industrial writers as the author of the *Commerce Monthly* article why a remedy "theoretically" sound leads in practise to effects directly opposite to those expected.

The Three Per Cent Limitation Law keeps out of the United States the laborers we want, who would add to our wealth and build up our industry, thereby in the end increasing demand for more labor than they themselves supply; and at the same time the law raises the percentage of dependent immigrants!

*India Rubber Review*

### THE RIGHT TO LAND

We should never let our prejudices interfere with our judgment, nor with our appreciation of the truth wherever we find it.

A good many of us see red whenever the doctrine of Single Tax is mentioned.

But we should remember that the basic principle upon which Single Tax is based is not a novel one. It is not some crazy theory that was first put forth by Henry George. It is as old as English law.

That principle is that the land ultimately belongs to the community, and not to the individual. We find in Blackstone the statement that a fundamental of the common law is that holding of title to land (including minerals, forests and waters) and the appropriation of the increase in value due to the community is not a right inherent in the individual, but a privilege granted by the State or nation.

Title deeds are really nothing more than perpetual leases from the State subject to an annual charge (tax). This is apparent when we reflect that the State unquestionably has power to raise the tax on any piece of land sufficient to make it impossible for the owner to hold it.

Whether Single Tax is advisable or not, we do not here discuss. We simply call attention to the fact that the foundations upon which Single Taxers build their arguments have been in the ground as long as the foundations of Westminster Abbey.—N. Y. *American*.

## Meeting Executive Committee Single Tax Party

A MEETING of the Executive Committee of the Single Tax Party met at headquarters Sunday, Nov. 19th and listened to a report from James A. Robinson of his work in California. There were present Messrs Robinson and Haug, of Pennsylvania, Wallace, Caffall, Bourgeois, Dintenfass, and Loew of New Jersey, Lloyd, Van Veen and Miller of New York.

The following resolution offered by Mr. Miller was unanimously carried:

"Believing that land values are the common heritage of the people we issue this statement to the voter:

Speculation in land is a crime against the community, the consequences of which are poverty, misery and unemployment.

We strongly condemn the individuals who engage in the business of land speculation as unsocial and unethical.

Those who would thus extract from the unrequited toil of the masses an income for which they render no return are animated by the same motives which in all countries and at all times have resulted in the enslavement of mankind."

## Opposing Views Regarding Charity

ON November 27th, a successful week's campaign was closed in Cleveland to raise \$4,500,000 for the Community Chest, which supports 115 charity organizations. In an editorial congratulating the city on this undertaking, the Cleveland Press says:

"And now, with that good work out of the way, let's remember that it does not by any means complete our duty toward our fellow men.

"We can't chip in, once a year—even as handsomely as on this occasion—and imagine that this act closes humanity's account for a twelve-month.

"We don't get rid of our social obligations as easily as all that. Altho some of us would like to!

"Fact is, the need for charity should simply open our eyes. And make us study the CAUSES of this need. Must we go on forever, doling out alms?

"Christ said, 'the poor ye have always with you.' Did he present that as an inevitable, continuing fact? Or as biting comment on the lack of intelligence which permits poverty?"

Others do not agree with the *Press*. The Cleveland *Commercial* frankly speaks of the Community Chest as a permanent institution, and Samuel Mather, the richest citizen of Cleveland, says, regarding these annual charity money-raising campaigns: "I am beginning to look on them as regularly-established feast days."

EVERY improvement in the circumstances of society tends either directly or indirectly to raise the real rent of land.—ADAM SMITH'S *Wealth of Nations*.

## Commercial Candor

PROHIBITION is here, and although it is anything but honestly enforced, its benefits to realty have been enormous. In the increased rents of retail stores in every part of the city it is worth untold millions to property owners. The money which formerly found its way into the saloon cash register is now devoted to the buying of wearing apparel. . . and other necessities of life, as well as luxuries. Former saloons renting for \$1,800 are now renting for \$4,800 for other lines. . . . The wife and mother now has the money to pay the rent and she has the money to clothe and feed the family and thereby heavily increase the business of the retailer so that he in turn can pay a very much higher rent. . . . Realty men should be foremost in the field to uphold the Eighteenth Amendment from purely selfish motives."

William D. Kilpatrick, "Active Associate Member of the Real Estate Board of New York" (Whatever that means, as one of George F. Cohan's characters used to observe at regular intervals).—*Real Estate Record and Guide*, Nov. 18, 1922.

## The Schenley Estate, Pittsburgh, Pa.

THE Schenley Estate in Pittsburgh is one of the clearest cut, most convincing proofs of the inequality of land ownership on record and will do more to open the eyes of the apathetic, unthinking, unseeing millions when its particulars are thoroughly understood and made known than any concrete instance I can call to mind. These English people who claimed it, so far as we know, had never seen it, planted trees, built houses, or done anything whatsoever to add to its value. Neither had they spent their "good money" for it in the first place. They had generously allowed the people of Pittsburgh to do all this, as well as to pay the taxes on it. They had simply held on to it for a century, this little strip of land presented to them by King George during the Revolutionary war for fighting us. Now, through the teachings of another George—who thought the worst use you could put a man to was to kill him—they are being forced to release their hold on this \$3000, a day gold mine. Every year this strangle hold they had on the people was increasing in value; and, save a few followers of Henry George, ten years ago none knew or seemed to care whether or not they were being robbed! They had sweat shops, slums, soup houses, bread lines and all the other iniquities of a prosperous growing city. These are now being done away with, and henceforth Pittsburgh will be known as a city set on a hill whose light is to shine over all the earth.—JOSIE THORPE PRICE, in *New Iberia* (La.) *Enterprise*.

I have seen some nations, like overloaded asses  
Kick off their burdens, meaning the upper classes.

—LORD BYRON.

## The Coming International Single Tax Conference

THERE will be held under the auspices of the United Committee of Great Britain an International Week's Conference of Single Taxers at Oxford, England, from the 13th to the 20th of August, 1923.

This will give an opportunity for friends of the movement all over the world to meet together, to discuss the present attitude of political parties, methods of work, ethics of property and cognate questions.

*Land and Liberty*, the organ of our comrades of the United Kingdom, will announce later the full programme and terms of board and lodging for the week at one of the colleges.

Here is an opportunity for our American Single Taxers to meet the representatives of the movement from many countries. We do not doubt that America will be well represented. The Single Tax Party here is certain to send a good delegation.

The event should arouse a world-wide interest, and in view of the unsettled condition of world-affairs should command the attention of statesmen and leaders throughout the world.

Fuller details will follow later.

## The Fallacy in the Taxation of the Unearned Increment

A PROMINENT Single Taxer says truly: "The taxation of the unearned increment will be a part of the programme of one of the political parties in the very near future." This is also very likely, though unfortunate. "The taxation of the unearned increment" is a German perversion of the Single Tax, and was never taught by Henry George. To use one of Mr. Post's familiar similes, it is "a red herring drawn across the trail" to divert those who seek the Georgian taxation of land values, earned or unearned.

To tax unearned increment would raise a great revenue as it has in Germany; but it will never destroy speculation in land; on the contrary, it will make the State a partner in speculation and obstruct the Single Tax, because the State could not afford to destroy the advance in price from which it would derive a vast revenue under the "taxation of unearned increment."

There is a vital distinction between the right to the use of the earth and the right to the "unearned increment" of the earth. That this by-way is carelessly accepted by so many Single Taxers shows the pressing necessity among us now for accurate teaching and exact thought.

Therefore, it is the strongest argument for the necessity for a paper which stands uncompromisingly for the straight Single Tax, and against all such ruinous concessions in the interest of expediency or of political parties.—BOLTON HALL, in *New Zealand Liberator*.

## Labor Taking Notice

AT the Massachusetts State Conference of the Bricklayers, Masons and Plasterers Union last March, the following resolution was adopted:

WHEREAS: The American Federation of Labor is on record in its Reconstruction Program as advocating a "tax upon land values of such a nature as to render it unprofitable to hold land without putting it to use; therefore be it

RESOLVED: That the Massachusetts State Conference of Bricklayers, Masons and Plasterers, Marble and Tile Setters endorse the above part of the Reconstruction Program, and be it further

RESOLVED: That the delegates be requested to urge their respective Unions that their delegates to the Springfield Convention of the International Union be instructed to work for the above part of the Reconstruction Program at the Convention.

At the meeting of Bricklayers Union No. 3, Mass., held September 21, 1922, the following resolution was unanimously adopted:

WHEREAS: The burden of rent is pressing more and more heavily upon our members, now exacting in many cases more than half of their earnings; and

WHEREAS: The Reconstruction Program of the American Federation of Labor declares for "taxation upon land values of such a nature as to render it unprofitable to hold land without putting it to use"; and

WHEREAS: The Massachusetts State Conference, in convention assembled at New Bedford, in March, 1922, endorsed the above part of the Reconstruction Program; and

WHEREAS: There is a bill now before Congress (H. R. 6773) introduced by Congressman Keller of Minnesota, which seems to be a step in this direction; therefore be it

RESOLVED: That the Bricklayers, Masons and Plasterers' International Union go forward with that part of the Reconstruction Program of the American Federation of Labor which declares for taxation upon land values of such a nature as to render it unprofitable to hold land without putting it to use; and be it further

RESOLVED: That Congressman Keller be invited to appear before the Convention and explain the nature of his bill.

Finally at the National Convention of the Union at Springfield, Mass., October 12th, the last above resolution was passed with the exception of a change in the first portion of the resolution itself where the words "go forward with" were changed to "endorse."



## Franklin K. Lane on Henry George

YOU speak of great Americans and have named all four from political life. I concur in your selection. Now what writers would you say were most distinctly American in thought and most influential upon our thought, men who a hundred years hence will be regarded not great as literary men but as American social, spiritual and economic philosophers? It occurs to me that this singular trio might be selected—Emerson, Henry George and William James. What say you?—FRANKLIN K. LANE, in recently published "Letters."

THE following poster was recently stuck up on the walls of London:

The landlords of England are chasing their foxes,  
The "heroes" of England are shaking their boxes;  
The landlords of England draw millions in rents,  
The "heroes" of England are begging for cents.  
They fought for "their country," tho' none may regret it,  
The question remains, "Why in hell don't they get it?"

## Cheap Land Then

RUMMAGING through old documents, W. E. Watson finds a deed dated 1775, selling 100 acres of Virginia land for \$1.25. The owner who sold was Warner Washington, cousin of George.

With prices like that, think what you could have done in 1775 with your present income.

Try to buy good land today at a cent and a quarter an acre. There's unquestionably something to the Single Taxers' claim that *nearly all the wealth we produce by our labors eventually is absorbed in rising land values*. The land hasn't changed. The value has.—Little Rock (Ark.) *Daily News*.

"Property in land is not the result of productive labor but is derived solely from the State itself, the original owner; the amount of land being incapable of increase, if the owners of large tracts can waste them at will without State restriction, the State and its people may be helplessly impoverished and one great purpose of government defeated." From an Opinion of the Justices of the Supreme Court of Maine, 1908, sustaining the right of the legislature to regulate the cutting of timber. (103 Me., 506.)

THE Single Tax sounds Utopian only because our conceptions are distorted by long contemplation of nothing but economic maladjustment. When its reasonableness is once seen, effective steps towards its realization cannot long be delayed.—PROF. LEWIS J. JOHNSON.

## The Way to Peace

IN our opinion, the short cut to permanent peace is the quenching of the land thirst of the peoples of all nations, and the surest way to dissipate that thirst is by a process of giving ready access to the land for all. As we said only last issue, the destruction of fictitious or speculative values in land by the simple form of converting all goodwill to the State, or by the State adopting a land settlement policy which would enable every person so desiring to acquire a plot of land on the lease-in-perpetuity system, without the right to acquire goodwill on speculative purposes, would do more to create universal contentment and happiness than anything else as yet either realized or dreamed of. And the greater the happiness of the people created on such lines universally, the less the prospect of war. New Zealand can cease boasting of having claims as a pattern country while she has no adequate land policy. And when she does the scheme we have outlined there will be no need to boast in order to induce other countries to emulate her example. They will do that fast enough. This will also help Mr. Massey to justify his conviction that the Empire has been saved from a dreadful fate by Divine Providence "for a great purpose."—*Eden Gazette*, Auckland, New Zealand.

To turn the golden stream of economic rent partly or mostly into the State's treasury where it would relieve the public of taxation in burdensome forms, seems to be extraordinarily desirable.—PROF. E. B. ANDREWS.

RESOLVED, That all men have a natural right to a portion of the soil; and that as the use of the soil is indispensable to life, the right of all men to the soil is as sacred as their right to life itself.—Platform of the American Free Soil Party, Article II, Pittsburgh Convention, August 11, 1852, Cooper's "American Politics," Book II, p. 35.

## BOOK REVIEWS

### \* THE SOCIAL TREND

\* *The Social Trend*. By Edward Alsworth Ross. 12 mo. clo. 235 pp. Price \$1.75. The Century Co., New York City.

Prof. Edward A. Ross, of the University of Wisconsin, is an economist who has done much good work at times. The first part of the present volume is filled with forebodings over what may result from the tendency to over-population. The figures are not new, nor are the doleful prophecies based upon these figures at all novel. Every once in a while some newspaper writer for one of the sensational journals which afflict civilization presents frightful predictions of the time to come when the people of the earth will possess "standing room only."

One thing is certain, the earth is big enough, there are such illimitable spaces now unoccupied, that the spectre of over-population looms only as a very distant possibility. Another fact also seems indisputably established, that the fecundity following an increase in wealth and prosperity with a corresponding increase of intelligence is not nearly so great as might be predicated on present standards of living. We can reasonably anticipate that with a rise in the standards of living the hobgoblin of over-population will be found as baseless a speculation

as that of the people who are said to have been thrown into terrors of apprehension as to what would happen if the earth fell into the sun.

On page 52 Prof. Ross points out that "Throughout its history the American people have developed in the presence of abundant land." It is necessary to remind the Professor that we are still in the presence of abundant land. He says, "without wishing it, yet with nobody to blame, we have entered upon the era of limited natural resources." But limited by whom? Surely somebody is to blame. Our own ignorance regarding the matter is deserving of some censure.

Prof. Ross shows us how land values shot up as the crop-bearing area "slackened." The word "slackened" is a euphonious term for another fact not indicated at all—the appropriation and monopolization of unused natural opportunities.

And when he says, "Think of the aggregate value of farm land gaining 118 per cent. in value in a single decade," it is to be regretted that he did not touch upon the origin of such increase and the social consequences that follow from it.

There are many enlightened comments in parts of this work. But none truer than this from page 125:

"A quarter of a century ago social workers took to investigating seriously the headwaters of the endless flow of miserable people defiling before them. They have traced up the tributaries of this flood, and, instead of finding their sources to be *individual congenital defects*, they have found many of them to be adverse *social conditions*."

And he adds significantly that "some of these conditions can be removed without disturbing anybody much save the taxpayer."

We do not want to find fault with this work for not being what it does not pretend to be. It treats many of the superficialities and it does this often with a thoughtful and discriminating touch. It does not indicate what we regard as fundamental, but the author does say (page 180): "One way to divert the people from fundamentals is to get them hurrahing for petty betterment." We have no desire to indicate that the author pays unconscious homage to this tendency in much of what he has written in the work before us.

On page 188 Prof. Ross says: "The tragedy in the situation of the wage earner in modern industry has been his *insecurity*."

And what is our author's remedy for this condition? It is a "dismissal wage"—that is, where workmen are discharged by reason of no fault of their own they shall receive a six month's wage. A local board is to decide the question of each worker's fitness to receive this "dismissal wage."

Our respect for Prof. Ross falls once more to zero. The intelligence that he brings to bear on some of the problems touched upon explodes into this monstrous bubble of a "dismissal wage." To elaborate upon it, to indicate that the form of compensation suggested is a violation of all the canons of property, would be a needless waste of words.

What is the matter with the professorial mind? Is it that in the scrupulous avoidance of fundamentals they grasp at these frantic proposals that set at naught both the claims of equity and common sense, and erect fantastic conceptions of the relations of labor and capital? Here is a denial of the right of the employer to cease his partnership relations on any ground that may seem to him reasonable without paying him for six months to come what is euphoniously called a "dismissal wage." Yet it is an inalienable right for any employer to sever such relations for any reason that may seem to him sufficient. What is the State that it should be the judge in such matters?

All of this confusion of thought arises from a failure to get clearly in one's mind the real relations of Labor and Capital.—J. D. M.

#### \* SOCIALISM AND CHARACTER

\* Socialism and Character. By Henry Sturt, M.A., Lecturer at the University of Wales. 12 mo. clo. 214 pp. E. P. Dutton & Co., New York City.

The writer of the work before us begins with this inquiry: "Can any one who is not utterly callous profess himself content with our present social system?" and then he pictures the places, Sheffield, Wolverhampton and the East End of London where the industrial evils of our civilization reveal themselves in their worst lights.

He then announces his belief that "the characteristic defects of our society are due to individualism." He is careful to add that by this he means "the way of distributing wealth whereby men scramble for it according to each individual's strength and cunning." He then quotes from Henry Maine the belief of that writer (Popular Government) that succeeding in business (which he calls a beneficent private war) is "the climbing of one individual upon the back of another."

The author thinks we must adopt some intelligent plan of distributing wealth. And this he calls Socialism. But he does not tell what this intelligent plan is going to be. He pictures, and we concede the evils of present conditions, and then he leaves with a word wholly vague and indefinite, that we hold like a rag doll in our laps while the sawdust runs out!

The very title of the work leaves us with other problems on our hands. The author tells us that the main purpose of the work is to show what improvements in personal character may be looked for as the results of forming a better social organization, and in particular of distributing wealth upon an equitable system. Granted again, but the assumption that socialism provides such a system is a non sequitur.

It may be said that perhaps the writer uses the word socialism in the loose sense in which it is sometimes used as defining a better state of society, which makes socialists of all those seeking social betterment. It appears not. This writer, who is lecturer at the National University of Wales, goes further than Marx. He expressly condemns the Marxian programme as "too narrow." There is demanded "a thoroughgoing social reorganization." Socialism is spoken of as "the regulation of the acquisitive and dominative minds." "If we are to undertake to reform the distribution of wealth on socialistic principles we must also reform the commonwealth in other respects, in the organization of industry, in government, in the family, and in the relations of the sexes, especially in their economic relation."

Prof. Sturt is nothing if not thorough. At a time when Socialism is showing a tendency to modify its demands, a tendency that has followed on a falling away of the voting strength of socialism everywhere, this writer comes with a programme that "out-Herods Herod" in its suggestions for regulation, government ownership and management, and a social and economic regimen that exceeds anything with which we are acquainted.

The author has an easy method of settling the question of the distribution of wealth in terms of equity. It is so easy that we wonder why we hadn't thought of it before:

"The true principle to be observed in the distribution of wealth is that of public service. It is neither possible nor desirable to do this with exactness. I doubt whether a socialistic system would make any great change in the economic position of our professional or salaried class. (The Professor is going to see to it that there will be no reduction of the salaries of professors.) Some of these at present are paid too much; which is because they have special skill, and bargain to get the highest terms they can for their services. (It would seem that possessing special skill they may not after all be too highly paid.) Others are paid too little; which is mainly because the professions are overcrowded, a trouble which could easily be remedied by public regulation." (Easy as rolling off a log!)

Elsewhere the author says: "The distribution of wealth should not be left to 'natural' causes, in other words to the result of a scramble." The italics are ours. So small is the author's faith in natural laws. The author finds it impossible to conceive of a society in which the individual is left free to follow his own inclinations to produce, to seek the satisfaction of his desires in which play of forces the general satisfaction of all is secured. He does not seem to have heard of Henry George, and knows nothing at all apparently of the philosophy of individualism. He seems to think that the opposite of this teaching of extreme socialism is anarchism. He has never even heard of the theory that while making a place for the exercise of functions purely social or governmental leaves the individual free, that harmonizes the two theories of government and constitutes the true *via media*.

Yet he seems now and then to approach the problem only to run away from it. Note the phrase: "Let us consider some of the causes

through which inequality of wealth arises." Then he mentions some of them. But if the inequality arises from existing causes why not take steps to remove them? Why assume that the only way to remedy causes that may be removed is to establish a system of government from which every liberty loving individual will shrink as loading it with more than it can bear with safety to the continuance of civilization and the march of progress?

In the socialistic state of Prof. Sturt there is to be public allowances for children. But at the same time to avoid what the author calls a "frenzy of propagation" measures for the repression of population are to be adopted. There will be inspection of families; "if allowances are to be made for the maintenance of children we must be assured that the money is properly spent."

We believe that it is quite impossible to find a work in which so many naive propositions are advanced. It is impossible to conjecture where this writer has spent the time since he came to earth. The "intense inane" in which he wanders is a medium admirably calculated for speculations of this kind. But there seems to be times when he is a little distrustful. For he says:

"The citizens of a socialist state must have charity, probity, conscience, temperance and general modification of character. Without these qualities it will be *impossible to work so elaborate and delicate a system.*" Again the italics are ours. But is it not a deliciously innocent paragraph?

It must not be thought that a good word cannot be said for the work. On page 118 will be found some admirable reflections on slavery.

And on the whole the writer means well to the human race. He would do a lot to mankind in the effort to do something for them. And the hell to which he would direct us is paved with the best possible intentions.—J. D. M.

#### \* POST INDUSTRIALISM

\* Post Industrialism. By Arthur J. Pentz 12 mo. clo. 157 pp. Macmillan Co. New York City.

This work, with a preface by Gilbert K. Chesterton, is a study of the relation of man to machines. It is Samuel Butler's Erewhon transplanted into the more serious department of the study of economics. Butler's work was of course an adventure into the field of humor, even if back of it lay the suggestion that the effect of machinery upon civilization was largely to ossify some of the more admirable qualities of mankind.

The viewpoint of Mr. Pentz's Post Industrialism is frankly mediaeval, and a plea for a return to the Guild system. Mr. Chesterton calls the author "one of the three truly original minds of the century." Both Mr. Chesterton and Mr. Pentz are absurdly mistaken, the first in his estimate of the author, the second in his call to the industrial world to scrap the results of industrial advance.

The mistake comes from an imperfect knowledge of the factors in economic knowledge and their relation. If Mr. Pentz would read Progress and Poverty perhaps some of the problems that puzzle him would receive an answer. But he evidently knows nothing of the land question.

Mr. Pentz's mistaken thesis arises naturally perhaps in the minds of men of artistic impulses and little economic knowledge save what they can obtain by considering certain economic factors wholly apart from others. Ruskin made the same error, and left a mass of speculative writing on economics characterized by beautiful English, a rare imaginative touch—and a dense ignorance.

Mr. Pentz's book, however, will repay reading for the urge that animates it toward a better and simpler civilization—better because simpler. In this its spirit is beyond praise.—J. D. M.

#### SHADOW OR SUBSTANCE—SOCIALISM OR INDIVIDUALISM

A little work of more than usual significance and importance is this pamphlet of 76 pages by Dr. William Preston Hill, of St. Louis. It is an examination of the theory and practise of socialism, and is really a triumphant refutation. At a time when socialism is declining it

furnishes a summary of the economic and political reasons for such decline.

Its logic is pitiless, and it travels from point to point of the inquiry with a lucid analysis that reveals a thinker who is able to convey his thought to the reader, and who does not assume that he is in possession of a profundity of wisdom that cannot be told in simple and direct English.—J. D. M.

#### A WORK BY JACKSON RALSTON

Another book by a Single Taxer is "Democracy's International Law" by Jackson H. Ralston, of Washington, D. C., published by John Byrne and of that city, a book neatly bound in cloth and comprising 160 pages, and sold for \$1.50.

We refrain from reviewing the work at length since we believe every Single Taxer will want the book. They will want to know how the subject is discussed by a Single Taxer. They will find many novel points of view and a treatment of the question that is clear and illuminating. (See adv.)

#### AN ADMIRABLE PAMPHLET

The "New Political Economy," an excellent pamphlet of 31 pages, by John B. Sharpe, of Pittsburgh, is now in its third edition. Some of our readers will no doubt recall the earlier editions. Those who do not possess a copy are referred to the advertisement on page 192 of this issue.

#### A WORK ON SINGLE TAX COLONIES

We have received the second annual volume of the "Enclaves of the Single Tax." This is an account of the Single Tax colonies, Fairhope, Arden, Tahanto, Free Acres, Halidon, Sant Jordi and Shakerton. This book of 220 pages is bound in cloth with gilt top, and is published by Fiske Warren and written by Charles White Huntington. Those wishing to obtain copies should write to Fiske Warren, Harvard, Mass.

## CORRESPONDENCE

### DOESN'T SEE IT—QUITE

EDITOR SINGLE TAX REVIEW:

Your "Land Tenure or Tax Reform" and "Land Restoration or Tax Reform" must stir the blood of every true Georgist. I also note what Purdy says from his own experience. I have had some experience myself in politics, tax reform, and land restoration. If "land restoration" is ever accomplished it must be done in the field of practical politics. To make it an issue in the field of practical politics it will have to brought there mainly as tax reform.

In Texas the Democratic Party controls and political issues are fought out within that party. Local conditions must be considered here as I believe they must be in other States.

WM. A. BLACK.

San Antonio, Texas.

### NOT A MERE FISCAL REFORM

FOR SINGLE TAX REVIEW:

As you are right in pointing out that the Single Tax is not a mere fiscal reform and that half-way measures will not succeed in rousing the attention of the people to the injustice of private ownership in land.

REV. L. G. LANDENBERGER.

St. Louis, Mo.

### THE LAND QUESTION IN ANCIENT ROME

EDITOR SINGLE TAX REVIEW:

Stimulated by the article in the last REVIEW "Land Reform in the Roman Empire," I have been making a study of the matter. And I am appalled that a condition that should have been obvious to all students of Roman history has remained hidden so long.

In Plaetz' "Epitome of Universal History," 1887, the author makes perfectly clear where the controversy waged hottest between Patrician and Plebian—namely around the Land Question. But he does not touch upon the true remedy, which is, of course, the securing of the economic rent of land to the community for governmental expenses.

In thinking it over imagination was given play. The contest between Patrician and Plebian was getting on well, and although Gracchus was murdered some of the land reform he inaugurated was being carried out mainly divisions of the land, etc. But because the land's economic rent was not taken the land reverted to the hands of the landlords. But suppose the rent of land had been taken, the foundations would have been laid in which a noble and beautiful structure of society could have been reared.

This is no dream. It is all too apparent in the light of a clear understanding of what Land Equity means to men.

Middleborough Mass.

REV. A. W. LITTLEFIELD.

## NEWS NOTES AND PERSONALS

READERS of the REVIEW may be interested in the fate of some of those Democratic or Republican nominees known or reputed to be Single Taxers at the last elections. Mr. Wm. McNair, of Pittsburg, and Warren Worth Bailey, of Johnstown, running for Congress are defeated. C. C. Dill, who defeated Pointdexter for the U. S. Senate, is reputed to be a Single Taxer, as is also U. S. Senator elect Woodbridge Ferris from Michigan, long a subscriber to the SINGLE TAX REVIEW. Among others of Single Tax beliefs elected to Congress are James A. Helmle, of Michigan, and Prof. Meyer Jacobstein, of Rochester, N. Y. Vic Donahey, elected governor of Ohio on the Democratic ticket, was attacked during the campaign as a Single Taxer, but did not answer this very serious charge.

ON the 19th of October the Henry George Lecture Association under the management of F. H. Monroe completed the 19th year of its existence. During this period it has utilized Ernest Howard Crosby, Henry George, Jr., and arranged various trips for J. W. Bengough, Charles Frederick Adams, Grace Isabel Colbron, and others. In recent years the work of John Z. White has been almost entirely before business organizations. He has addressed 400 Chambers of Commerce out of 2,850 and 250 Rotary Clubs out of a possible 1,500, and 200 Kiwanis Clubs out of a total of 800, as well as a large percentage of Credit Men's Associations and Advertising Clubs, Optimus Clubs and other business associations operating under various names.

PROF. C. A. ADAMS in his presidential address to the Institute of Engineers (published in the *Transactions*, 38, page 792) said: "The site (or unimproved) value of land in this country constitutes about one half of the national wealth, and yet the landowning class as a group, taken from the beginning of the settlement of the country, have been made a free gift of that wealth, which is the product of the industry of society as a whole. That is a statement which cannot be controverted."

This is again quoted by a correspondent in the official journal of the Institute for October.

CLEVELAND, OHIO, is taking the lead in the purely educational work for the Single Tax. This is due largely to the earnest efforts of Mrs. Charlotte Smith. During the year the membership of the Single Tax Club here has increased to more than three hundred contributing members. Mrs. Smith is engaged as a salaried secretary. Arrangements have been made for a dozen or more lectures before various bodies, and speakers have included Edward W. Doty, Peter Witt, Edmund Vance Cooke, R. C. Barnum, John Z. White, James R. Brown and others. What is possible in Cleveland ought to be possible elsewhere. A monthly bulletin keeps the members apprised of the activities of the league whose permanent headquarters is at the Hippodrome Building.

A LETTER from Grace Isabel Colbron to the *New York Times* calls the attention of the editor to the failure in a notice of the death of Dr. Garvin to indicate that he was a Single Taxer. The *Times* had said that he was "interested in labor legislation." Miss Colbron says: "As one who knew him well and worked with him, I do not hesitate to say that he would prefer to be spoken of now as a Single Taxer and free trader rather than merely an advocate of labor laws."

MR. ALVAN T. SIMONDS, of Fitchburg, Mass., has offered two prizes, one of \$1,000 and another of \$500 for the best essay on the subject, "The lack of economic intelligence and some of the injuries it has caused to the general welfare since 1860." This is open to pupils of high schools and normal schools in the United States and Canada. We commend Mr. Simonds for the public spirit which induced him to make this offer, and shall be glad to print the prize winning essays if Mr. Simonds will give his consent.

THE recent Single Tax campaign in California was opened in the municipal auditorium in Long Beach on Oct. 1st, when Robert C. Macauley spoke to six hundred people. On the following week he addressed 400 delegates of Women's clubs where he debated with a lady opponent. He travelled in Gerrit Johnson's auto to many meetings. Mrs. Lona Ingham Robinson also spoke before Women's Clubs. Two cars in Los Angeles were kept busy.

DURING the week beginning Oct. 25, James R. Brown of New York, addressed 19 audiences in Cleveland, comprising 2,000 persons. At the Cleveland Normal school he talked to 450 young women. He spoke to several hundred high school pupils, to a group of girls at Western Reserve university, and to an evening high school. Arrangements for the lectures were made by Charlotte Smith, secretary of the Cleveland Single Tax Club.

N. A. VYNE, of Camp Verde, Arizona, ran for State Senator on the Single Tax Party ticket. The vote is not available at this writing but Mr. Vyne is well satisfied with the result. He says that he has left a trail of Single Tax discussion all over Yavapai county and given it more publicity than it has ever attained in these parts. He says he will get the Single Tax on the State ballot in Arizona two years from now.

COLLECTOR OF INTERNAL REVENUE NEWTON MILLER, of the Columbus Ohio district has ruled that every business concern of any sort must keep permanent records of all transactions for the purpose of determining the amount of income tax and that these records shall be available at any time. This is going a step further in inquisitorial methods than has been ventured before.

THERE will be no vote taken in Toronto on the measure for land value taxation to which many thousand petition signatures have been secured. This was to come up in January, but a mandamus has been issued questioning the validity of the signatures and restraining the officers of the municipality from submitting the measure to the voters of the city.

W. B. LOWENSTEIN debated the Single Tax at Unitarian Hall in Palo Alto, California, on November 1st, with Prof. Wildman. A president of one of the Women's Clubs in that city said she had known but little of the Single Tax before the debate but was convinced in its favor by what she had heard. Score one for Brother Lowenstein.

ADELAIDE, SOUTH AUSTRALIA, celebrated the birthday of Henry George by a meeting at one of the principal halls in the city with speeches and a musical programme. Mr. A. Chappel, president of the Single Tax League, acted as chairman, and the commemorative address was made by W. J. L. Kelly.

DURING the recent campaign in California for the Single Tax amendment a postal card was sent to every jeweler in Los Angeles reading as

follows: "High priced lots and vacant land block marriages. Home earning is made easy by amendment 29. Vote yes on 29 and jewelers will sell bushels of wedding rings."

BRADLEY HULL, attorney, addressed the Cleveland Federation of Labor in favor of the campaign to raise \$4,500,000 for the Welfare Federation, which includes 115 charitable organizations. In answering questions he declared that the Single Tax was the only way to abolish poverty.

AN interview in the *Syracuse Herald* with Dr. Edward W. Culley, of Melbourne, Australia, reports him as saying that Melbourne has adopted the Henry George policies, that the idea is very successful, and that he looks for all other cities in Australia to adopt the method.

CHAS. LE BARON GOELLER delivered a lecture early in November before the Union-Endicott High School, his subject being "A First Lesson in Political Economy." The *News-Dispatch*, the local paper there, gave a generous report of the lecture, printing liberal extracts.

THE income tax is known in Great Britain as the "annual torture." The power of the income tax officials is much greater than here. If the amount demanded is not paid they can descend on the taxpayer's home without notice and sell all his furniture.

FLORENCE ALLEN, who, running as an independent, was elected as a member of the Supreme Court of Ohio, has long contributed to the Cleveland Single Tax Club, and is a cousin of Dr. J. E. Tuckerman, president of the club.

PROF. LOUIS WALLIS lectured at the First Baptist church, of Lansing, Michigan, in November. His address on October 26 before the Kokomo, Ind., Kiwanis Club, was reported on the first page of the *Daily Tribune*, of Kokomo.

JAMES R. BROWN lectured in Pittsburgh before the Pittsburgh Real Estate Board. The *Realtor*, organ of the Board, declares that the address was "more humorous than instructive." It may be that the members of the Board did not want to be instructed.

THOMAS J. DOLAN is given prominent space on the editorial page of the *Cleveland Citizen* for an excellent article on "A Real Solution." Needless to say, the solution is the Single Tax.

WE have got to credit Prof. Bullock, of Harvard, with a forcible attack on the Federal Income Tax. It has made the United States, according to the professor, "a nation of liars."

THE Palo Alto *Times* gave a column report of the address of Robert C. Macauley in advocacy of the Single Tax amendment on October 19 at the Community House in that city.

IN the Cleveland *Citizen* John Z. White has an article on Gustavus Myers' "History of the Supreme Court." Mr. Myers is a cousin of our well known Single Taxer of New York, Morris VanVeen.

THE Cleveland *Plain Dealer* states that the Associated Charities of that city cared for 10,918 families totaling 50,000 individuals during the year.

*Citizen Sovereignty* is the name of the initial issue of a paper of 12 pages, the purpose of which is the teaching of loyalty, patriotism and service. Its editor is James F. Morton, Jr.

FRANK STEPHENS was a candidate for United States Senator in Delaware on the ticket of the Forward Party (Committee of 48).

WEST PARK, a city of 12,000 inhabitants, annexed at the recent election to Cleveland, has an area large enough for 400,000.

AMONG the books recommended by Dr. Frank Crane in a recent article giving a programme for self-education is "Progress and Poverty."

WILLIAM A. BLACK has an article on the Single Tax in the *South-western Railway Journal* for October.

NEW editions of Bolton Hall's "Three Acres and Liberty" and the "New Thrift" are announced by Macmillan.

ED. DOTY, of Cleveland, announces that he will make a drive among ex-service men to finance the soldiers' bonus from a tax on land values.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for October, 1922.  
State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Editor of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Single Tax Publishing Co., Inc., 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau St, New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Single Tax Publishing Co., Inc., Charles H. Ingersoll, Pres., Oscar H. Geiger, Treas., 150 Nassau Street, New York City. None but Joseph Dana Miller own one per cent. or more of stock.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: none.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholders or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholder and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

JOSEPH DANA MILLER,

Editor

Sworn to and subscribed before me this 26th day of Sept, 1922.

[Seal]

J. FREDERICK CRYER, Notary Public.

(My commission expires March 30, 1923.)

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