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WHOLE No. 114

September—October, 1922

Single Tax Review

AN INTERNATIONAL RECORD OF SINGLE TAX PROGRESS

FOUNDED IN 1901

Land Restoration or Tax Reform—Ignoring
the Major for the Minor Premise

By Joseph Dana Miller

The Power of Legislation

By L. F. C. Garvin

At the Sign of the Cat and the Fiddle

Conducted by E. Wye

News of the Campaigns in California
and Oregon

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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

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Current Comment

THE *Freeman*, in its issue of Sept. 20th, contains a reference to the Single Tax as "a special reform which has fallen, *for good reason*, into disrepute." We should be happy to know the reason. Maybe the defect could then be corrected.

THE *New York Times* said editorially in a recent issue: "To an old Welsh professor in a Scottish University the question was put, 'How will Lloyd George emerge from the Coalition—as a crusted (crusty?) Tory or as a flaming radical?' The quiet answer was: 'As the latter, you may rest assured.'"

There are those among the Single Taxers of Great Britain who have not lost faith in Lloyd George. They believe he is only waiting his opportunity to make the land question the leading issue in a new campaign. Evidently their opinion of him is very much that of the Welsh professor, who believes that a "flaming radicalism" is so much a part of his intellectual temperament that it is sure to find him, sooner or later, leading the forces pledged to a fundamental social change. All we can do is to wait. But what will his present day eulogists think of him then? What will the *New York Times*, for example, say of him when he proclaims, as he did in his Newcastle-on-Tyne speech, in March, 1903: "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."

Or this from his later Glasgow speech of Feb. 4, 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."

A MR. H. C. VAN SWERINGEN is a realty operator in Cleveland. He is a member of the Plymouth Congregational Church of that city. He is fond of quoting from Scripture, and in a recent interview he says: "Sometimes the truth of one Bible passage appeals to me and sometimes another." But he says his favorite passage is, "Thou shalt love the Lord thy God with all thy heart." Mr. Van Sweringen will not think unkindly of us if we commend to his consideration certain other passages in the Bible. Mr. S. is a realty operator, and there is a passage in Isaiah referring to certain realty operations which the prophet severely condemns. Then there is another passage, "The

earth is the Lord's and shall not be sold forever." There are passages, also, in the twenty-fifth chapter of Leviticus useful as laying down certain considerations for men active in the real estate business. There is a part of this business which is essentially useful, but another part which is unsocial (and ungodly, too) in its results. We assume that Mr. Van Sweringen has a respect for these injunctions. He will find that many of them run counter to his interests as a realty operator. But their moral validity is no less on that account.

DR. FRANK CRANE says many a true thing day by day—of course among many other things not so true. This is due to the necessity of saying something every day. But the following is too good to pass over:

"The old belief in the government totem lingers.

The stubborn and bony fact in the case, however, is, as has been stated, that government—any kind of government—is impotent to do anything much besides meddling and making trouble."

This need not, however, make us blind to the fact that government can do something for us by getting out of our way. After fulfilling the few offices that are essentially the province of government it can do a splendid service by leaving other things alone. The fault of government is that it attempts to do things that it has no business to meddle with and leaves undone the things it should do—chief among which is to remove the impediments to the operation of natural forces everywhere at work in the economic world.

THE *New York Sun* says in a recent issue: "In many minds there attaches to the word subsidy an opprobrious association," and then defending the ship subsidy sapiently adds: "When New York recently suspended taxation to encourage building it subsidized that industry." That is, if you are taking something from somebody, you subsidize him by ceasing to take it. Thus the suspension of all burglarious operations by the house-breaking gentry would be a general subsidy extended to home-owners. Regardless of the validity of the argument for subsidies we protest against a misuse of the word which should cause the late Charles A. Dana to turn in his grave.

IT IS our painful duty to chronicle the sudden death of L. F. C. Garvin, of Rhode Island, on October 2nd, age 81. We print elsewhere a letter from Dr. Garvin which shows the generous spirit in which he welcomed the Single Tax party movement, in which however he could not join for reasons that seemed to him sufficient. We have lost a great and devoted soul.

EDITORIALS

Quack Remedies for Industrial Discords

THE old-fashioned patent medicine almanac was ingeniously contrived to convince the reader that he or she was suffering from a disease that could only be cured by liberal doses of the particular remedy advertised. A large variety of ailments were suggested, with confidence that the credulous would believe themselves suffering from one of them. Something of the same sort of persuasive ability is now being applied to the promotion of schemes for abolishing industrial and trade depressions, many of which seem to bear internal evidence that their authors have had experience in almanac composition. There is a flood of plans and suggestions for the immediate restoration of prosperity, differing widely in their nature but agreeing on one point: that each particular remedy is the one and only reliable cure. More money, a higher tariff, super-salesmanship, government loans to railways and farmers, ship subsidies, new kinds of taxes, regulation of output through trade associations, federal fixing of prices of farm products, an expanding-contracting standard of values, the construction of great public works by State and National governments, are only a few of the methods which we are assured will promptly change discord into harmony. The business man who formerly devoted his best thought to the management of his own affairs is now expected to join in all kind of "movements" having for their object the promotion of the latest plan for making the wheels go round.

Mark Twain tells a story of a prisoner who was falsely accused and immured for twenty years in a loathsome dungeon. When he could endure the loneliness no longer, he one day opened the door of his cell and walked out into the sunshine. That he waited so long shows that there should have been a Federal Commission for regulating egress from penal institutions, so that anyone who did not want to stay indoors could be induced to go out. If the American people wish to escape from their prison of hard times and unemployment they have only to open the doors of opportunity. They need no complicated scheme of national control of industry, nor combinations of business interests to regulate or limit production. All that is necessary is to abolish the conditions that limit consumption, by lifting the oppressive burden of taxation that exhausts purchasing power and makes it impossible for the consumers to buy the goods they need. There are no social or economic cure-alls. The opportunity to work is all that nature gives, and all that governments can wisely do is to maintain this opportunity for the workers. Governments are not wiser or better qualified to manage industrial affairs than are the men actually engaged in them, and all the plans for substituting official control or supervision for individual initiative will sooner or later follow the medicine almanac into oblivion.

Wisdom From Economic Illiterates

PROFESSOR JAMES MELVIN LEE, head of the New York University College of Journalism, replied to the query: "Why have the newspapers of the United States so signally failed to expose the iniquity of the Fordney-McCumber tariff bill?" by saying "The truth is that the great majority of American editors are economic illiterates."

This is the only explanation we can find for the amazing nonsense written on what is termed "the labor problem" by the editors of the average newspaper. The numerous strikes and lockouts, involving several millions of workers, have called for editorial comment, and there have been an abundance of commonplace platitudes about the rights of capital and the duty of labor to continue production. In practically no paper has there appeared any recognition of the fact that behind strikes and labor disputes there is a problem of social maladjustment that calls urgently for a solution.

There is general complaint on the part of the daily press of the alleged ignorance of labor leaders regarding the economic laws governing the production and distribution of wealth. This may be true, yet there is no evidence that the owners of capital, the heads of great railway, industrial, and commercial enterprises, are any wiser. And if true, how shall labor be educated? Plainly not by ignorant editors. A fair sample of the jargon that passes for thought on important questions is found in a recent editorial published in the *Chicago Journal of Commerce*, entitled "The Laws of Wages" in which the assertion is made that: "Henry George. . . . believed the only way to raise wages is to relieve the laborer from paying rent, but this theory is exploded by the fact that wages are always lower where there is abundant land, and highest where rents are highest, as in New York City." It would be hard to put in so brief a space a greater number of errors. Henry George, of course, did not hold the views attributed to him. He taught that the way to raise wages was to free to labor all unused natural opportunities, by taking economic rent for public purposes. Nor is it true that real wages, the share of labor in the value of its product, are always lower where there is abundant land. The facts are just the reverse of the editorial assertion. Real wages are always highest where labor has free access to land, land meaning all the natural resources of a country. Money wages may be higher in great centres of population, but when the higher cost of living is taken into consideration it is found that the workman receives a relatively smaller percentage of the value of his product.

There is unquestionably a need for a popular campaign of education to spread a knowledge of sound economics among the American people. Such a movement should begin with the 21,000 newspaper editors, who are purveying a mixture of ignorance and folly to their hapless readers.

Pricking A Brisbane Bubble

THE editorial reprinted in this issue from the *Christian Science Monitor*, rebuking a writer who said that the late William Rockefeller had "done much to benefit the country, and to solve the problems of others by giving them work," evidently referred to an article written by Arthur Brisbane, editor of the New York *Evening Journal*. Mr. Brisbane has attained the proud eminence of having a greater number of readers, and receiving a larger salary, than any other editor, a success due chiefly to his amazing energy and his ability to say the undisputed thing in such a solemn way. The son of a wealthy landowner, who held radical views and took an active part in the Fourierite and co-operative propaganda of the Brook Farm era, he was in his youth a professed believer in the Single Tax. The changing years brought prosperity through his attachment to the fortunes of William Randolph Hearst, and having grown rich by speculation in land, he has become respectable and conservative in his old age, and no longer pretends to advocate the principles laid down by Henry George. Yet by some strange tie of the past he cannot wholly escape from the aftershine of his youthful radicalism, and his occasional petulant and cynical references to the Single Taxers show that he knows that they are right, even though he does nothing to further their aims.

A student of Voltaire, Mr. Brisbane may be familiar with a letter written about 160 years ago by the great French thinker, in which he said: "These abuses and evils that imperil France exist because the men of intelligence, who know their source and the remedy, are cowards. It is the great misfortune of honest men that they are too often cowards." Possibly it is not cowardice that keeps Mr. Brisbane from denouncing land monopoly as the great fundamental injustice. He may have become a cynic through watching Mr. Hearst's success in fooling so many people with his pretense of devotion to the public welfare. It must be hard to think hopefully of human progress when he regards the millions who buy and read the loathly Hearst newspapers and magazines. Whatever the reason may be, it is certain that when he recalls his convictions of 30 years ago Mr. Arthur Brisbane must have some uncomfortable moments.

The Muscle Shoals Power Project

A TYPICAL example of the way in which land speculators manipulate legislation to promote their selfish ends, is found in the widespread agitation throughout the Southeastern States in favor of granting the Muscle Shoals water power, located in Alabama, to Henry Ford for a period of 100 years. In addition to the enormous value of the power provided by the Tennessee river, Congress is urged to turn over the dams, buildings, and other property on which \$100,000,000, has been expended by the wise

paternal Federal Government, to Mr. Ford. For all this plant he is to pay the United States \$5,000,000, and 4 per cent. interest on the \$42,000,000, that the Government is to advance to complete the unfinished dams.

The popular worship of successful money makers; the curious notion that a very rich man is in a class apart from ordinary mortals, may partly account for the fact that this most outrageous proposition to give away one of the most valuable water powers on the continent is strongly favored in Congress, and may secure a majority in both Houses at the next session. The farmers have been deluded into supporting the scheme through a half-promise that part of the power will be used to produce cheap nitrates for fertilizing purposes. The real force behind the project, however, is the greed of land speculators, who are spending their money on a propaganda designed to show the immense increase in land values that will follow the establishment of Ford industries in Alabama. City sites for a population of millions have already been mapped, and the credulous investor is urged to buy barren acres at city lot prices. If Congress yields to the clamor of the speculators great fortunes will be made for a time by the owners of what is now practically worthless land.

It is fortunate that in Senator George W. Norris, of Nebraska, who has led the fight in the Senate against the grant to Mr. Ford, there has been found a fearless defender of the people's interest who protests against the gift of Government property and power privileges on what he holds are entirely inadequate terms. He has so far been successful in preventing favorable action by the Senate on the Ford proposal, and if he is supported by those Americans who believe that the great natural resources of the country should be utilized for the general welfare, instead of profit-making for a favored few, he should be able to secure better terms for the development of the Muscle Shoals power.

Keeping a White Post White

THE attitude of those calling themselves conservatives, who maintain that the interests of society are best served by strict adherence to existing social institutions, is questioned by Mr. G. K. Chesterton, by no means a radical, and hardly what in the United States would be termed a "progressive." As an outspoken antagonist of Socialism he finds himself, somewhat to his distaste, in the company of reactionaries who vigorously protest against all movements looking to the improvement of social and economic conditions on the general principle that innovations are wrong. To all demands for constructive legislation designed to abolish admitted abuses the reply of the conservative is: "Leave well enough alone. See what happened in Russia when the old order was overthrown."

The desire to maintain outgrown laws and timeworn institutions because of the possible danger of destroying something of value that has come to be associated with them, meets with no sympathy from Mr. Chesterton. He

believes that society is a living growth that must either obey the laws of its being or perish. Standing still, he says, means stagnation and petrification. Even to preserve the existing social order requires constant readjustment to new conditions and influences from without and within.

To the conservative's plea that things be left as they are, for fear that worse evils may come, Mr. Chesterton replies: "But what if things will not remain as they are? Here is a post painted white. Leave it alone, advise the opponents of reform. Don't try to paint it some other color. So we shall always have a white post." But that, points out Mr. Chesterton, is exactly what they will not have. Left to the influence of wind, dust, and rain, your white post soon becomes gray, and in time black. To keep it white it must be repainted. Letting things alone does not guarantee against change.

Dan Beard, artist and head of the admirable Boy Scout organization, has pictured in a cartoon the mistaken idea of the conservative that there would be no labor troubles or social disturbances if it were not for the radical agitators who stir up strife. In the middle of a broad, smooth-flowing stream he depicted an upthrown mass of rock, solid, unyielding; around which the water swirls and foams. The rock is the conservative, whose objection to the passing of the river causes the turbulent rapids. The real disturber is the immovable object. The worst enemy of existing institutions is not the fantastic theorist who wants to make the world anew overnight, but the stubborn reactionary who clings to old forms long after they have outlived their usefulness.

The British Labor Platform

WE have received a copy of the Labor Speaker's Handbook used by the British Labor Party. We quote from that part referring to the Taxation of Land Values which leaves little to be desired:

The Labor Party holds that the whole value of land—that is whatever cannot be shown to be due to actual expenditure of money or labor by the owner or occupier—ought to be public revenue; but until this can be secured by public ownership, the Party favors a carefully devised scheme for the Rating and Taxation of the owners of Land Values, in relief of the occupiers, provided that adequate steps are taken to prevent the owner from securing for himself, either by raising the rent or the selling price of land, the benefits that are intended to accrue to the occupier or the community.—See pamphlet, "Labor and the Countryside."

BASIC PRINCIPLES

This policy is based on the following principles:

The land which Nature provided as the physical basis of life ought to be treated as common property.

When land is in private hands, those who hold it should be called upon to pay to the people a rent or tax for it.

That this tax or rent should be based on the true market value of the land apart from the value of any improvements which may be in or upon it.

The tax should be made payable whether the land is being used or not.

ECONOMIC EFFECTS

The immediate effect of a direct tax upon the value of land would be the opening up of land for productive purposes. It would end the present system which allows a landowner to be assessed at £490 for land which has a value of £50,339 when it is required for building purposes (the Bellingham site purchased by the L. C. C.). Under Labor's land value tax scheme, the owners of land would be taxed according to the value of their land as entered in the taxation roll: this same valuation would be the basis of the purchase price. The pressure of the tax so levied would compel the owners of land either to use their land or to make it easy of access for those who would be willing to use it. In this way we would promote the development of the land, and, by virtue of the fact that more land had been brought into use, rents would be reduced. The effect of opening up greater opportunities to labor must be readily appreciated by those who are suffering from unemployment. Apart from these economic considerations, there is the just claim, that as the land value is unquestionably the creation of the community as a whole, therefore the community have a moral right to appropriate through the machinery of taxation a part, or, if need be, the whole of the land value of the country.

There are further declarations in condemnation of indirect taxation and the resulting increased cost of living. We cannot avoid contrasting these explicit and economically sound statements of the British Labor Party with the platform of the American Labor Party in which the principle of so much importance to labor is timidly advanced and linked up with measures that are more than questionable:

We favor the repeal of all taxes on articles of consumption and common use, and the substitution therefor of a rapidly progressing inheritance tax, an excess profits tax, high surtaxes on large incomes and a special tax on land values due not to the productive labor of the owner, but to speculation or commercial growth.

Single Tax and Labor Unions

HENRY GEORGE himself was a member of a printers' union, but Single Taxers are under no delusion regarding the purely temporary nature of all gains in wages brought about by combinations among workingmen. Slowly but surely the irresistible pressure of the man out of work and bidding for employment—that unnatural auction active at all times and accentuated in dull times, that characterizes the labor market—must determine the rate of wages in the final adjustment.

That unions are able to arrest the tendency of wages to a minimum in isolated occupations, or again in highly skilled trades, may be conceded, but that they are effectual in unskilled occupations, or that they have any appreciable effect upon the general rate of wages, will hardly be contended by the more intelligent trades unionists. It is one of the curious anomalies of the situation that if labor could effect a general or universal increase in the rate of wages, it would be in the final result no increase at all, since it

would be swallowed up in increased rents and increased cost of commodities, but chiefly in increased rents.

UP WAGES, UP GO PRICES

This would not be the case were the capitalist or employer of labor in receipt of the unpaid wages of labor. In that event combinations of workers might be able to enforce conditions by which they would retain their full wages, and there would be no corresponding increase in the cost of commodities such as now results from wages raised artificially by combination. But here again because land is the one element that reflects in increased rents all the gains that come from improvements in conditions, the advantage to labor at most would be doubtful.

But it is not the employing class that receive the unpaid wages of labor. If that were so the only wealthy class would be the employing class, small business men would grow rich, merchants, store-keepers, all men with capital to employ labor, would flourish everywhere. Yet everyone knows that such is not the case. It should be tremendously significant to those who wish to get at the real cause of low wages, that, whatever the legerdemain be by which wealth is diverted from the channels of labor to those who do little or no labor, the result is independent of the action of the employers of labor, whether individual or concerted. Generally speaking, these men appear to be at the mercy of a force they did not create and cannot control, over ninety-five per cent. of them going to the wall in the fierce economic struggle of which they are equal victims with the workers.

The truth therefore appears to be this: Unless a rate of wages forced up by combination adds to the wealth of the community, such increase must cause a rise in the price of commodities and must be paid by the general consumer, and that if it were possible to effect a general increase in the price of commodities, the rent of land under the unrestrained private control of natural opportunities that prevails, would absorb all or a greater part of the gain.

To this there are some exceptions, these exceptions being the monopolies where prices are now so high that to raise them would be to reduce the consumption and lower profits. But the number of such monopolies so situated is few. It might be thought that the coal monopoly is one, but it will be recalled that the increase of wages secured some years ago in the coal industry was followed by an increase in the price of coal per ton, which increase has continued every year and has swallowed up many times the increase in wages.

UNIONS AND EFFICIENCY

Another instance among the very few in which increase of wages forced by combination is not visited upon the community in higher prices is where higher wages result in greater efficiency. Labor unionists are fond of pointing out that union labor is the more efficient. But that this is one of the results of labor unionism may well be doubted. Indeed, the imposed restrictions as to hours, apprentice-

ships, etc., may be fairly regarded as counterbalancing the tendency to any increased efficiency brought about by labor unions. That the membership of labor unions comprises types of greater efficiency arises from the fact that men of higher intelligence feel more strongly the impulse to co-operate with their fellows for mutual benefit. Such efficiency exists therefore independently of the higher wages secured by combination, though it is an economic law of profound significance that high wages do conduce to greater efficiency. This, however, is true as applying to wages that are high in a natural and unrestricted market, and not to wages forced up artificially by combination. In the latter case, as we have indicated, other and different factors enter which profoundly affect the result.

CRITICIZING UNIONISM

The criticisms leveled at trade unionism by those unfamiliar with the underlying laws of distribution are mostly of a wholly untenable character. The failure to recognize the helpless position of the worker who has only his labor to sell in a market where opportunities are restricted by the holding of land out of use has led to the suggestion of remedies wholly fantastic and to the abuse of labor unions wholly irrational. Labor unionists, on their part, failing to recognize the relations of labor to land, strike at an imaginary enemy, the capitalist, the employer, himself at the mercy of those who control the natural opportunities, for if labor starves without land, capital wastes, and both must make equally necessitous bargains. Both must yield all above a bare subsistence. And thus we see what an intelligent knowledge of the forces at work would have enabled us to predict—interest and wages stationary or falling and land values rising.

For a final dissipation of the popular confusions and false notions that cling around the question of wages, a reference should be had to the law of wages, as stated by Henry George, and his demonstration of the fallacy that wages are drawn from capital or are dependent upon the amount of capital set aside for their payment.

JOSEPH DANA MILLER, in *Buffalo Labor Journal*.

WHEREVER the ownership of the soil is so engrossed by a small part of the community that the far larger number are compelled to pay whatever the few may see fit to exact for the privilege of occupying and cultivating the earth is something very like slavery.

—HORACE GREELEY.

You are taxed to send agents abroad to drum up sales for our factories. Then you are taxed to prevent trade at home.—H. M. H.

God's laws do not change. Though their application may alter with altering conditions, the same principles of right and wrong that hold when men are few and industry is rude, hold also amid teeming populations and complex industries.—HENRY GEORGE.

Land Restoration or Tax Reform—Ignoring the Major for the Minor Premise

IN the article in the July-August number of the *SINGLE TAX REVIEW* we endeavored to make plain that the true aim of our movement is to open to labor the natural resources of the earth. We indicated that it was to this single aim the work of Henry George was directed, and to that aim we should bend all our energies.

We tried to show that Mr. George set out to seek an explanation for poverty in the midst of plenty, and that he discovered it in the system that made land private property. He then sought for a method by which the system of land tenure could be changed so as to secure the equal rights of all men to the earth.

ALL METHODS CONSIDERED

That he must have considered other methods of changing the system of land tenure in accordance with the object in view, is certain. We must assume that this indeed lay in the direct line of his inquiry. His occasional reference to the Mosaic Code as supplying for the simpler society of the Hebrews a quite adequate system of land tenure, is proof of this. The phenomenon of rent, however, provided him with the instrument to effect the change he sought, and the taxing machinery lay ready made to hand. In the light of this great fact—the existence of a natural fund for the needs of society—he saw the means to effect the desired change. Other solutions, which were considered each in its turn, were rejected, and in the revelation that burst upon him, another great fact impressed itself—that taxes levied upon labor might be dispensed with, leaving only one source of revenue to be drawn from. The argument from utility as well as the argument from justice confirmed the wisdom of the expedient.

ONLY AN EXPEDIENT

But it was only an expedient. That it was the wisest expedient, seems clear. Other solutions that presented themselves were either too partial or too revolutionary in their incidence. These were weighed and found wanting, and the method finally selected was the taking of the annual rental value of land by the taxing machinery. Incidentally it appeared that other taxes might be abolished, economic rent being sufficient to maintain the cost of government, though exigencies might arise calling for the retention of other taxes. Freedom to use the earth secured, these taxes did not greatly matter. The abolition of most of them followed on the demonstration that economic rent was sufficient, and, on the whole, better adapted as a source of revenue. The substitution for all the varied forms of taxes levied by the community of this one method of taking the economic rent of land, fell naturally into its place as a conclusion from the major premise—that men have equal rights to land.

TAX REFORM A MINIMIZING OF A GREATER PRINCIPLE

To the convinced Georgist all this seems quite obvious. But what we sometimes ignore is the major premise in considering the minor. There follows from this a natural tendency to minimize the declaration of a great principle. To this process of quite unconscious attenuation (for the most part unconscious) an unfortunate name, the Single Tax, has contributed. The inadequacy of the name is recognized, and propositions have been advanced for a change of name by Mr. E. S. Doubleday, of Brooklyn, and others. These have pointed out that the name is not only inadequate, but because the application of the principle abolishes every vestige of taxation—or makes possible such abolition, and is not itself a tax at all, but is the natural fund provided by society for its needs and growing with its growth, is an actual misrepresentation of our aim. And because it has been popularly understood as dealing with taxation it has not met with acceptance by the masses of men who have so much to gain by its adoption.

A LAND AND SOCIAL MOVEMENT

With this contention we are entirely in agreement. But it has had other bad effects. It has made in great part a revenue movement of what is a land and social movement. It has served as a justification for those who have preached it, very effectively, it is true, as a reform in taxation. It finds itself buried under schedules and discussions of "rates," incidence and valuations. As a great means of social reform designed to open up mines, unused lots, idle farm lands—all the great natural opportunities—it is seen only as through a glass darkly. The great object which is the aim of the movement, which started Henry George on his inquiry, looms only as a shadow at the end of a long corridor. It is there, and you and I recognize it as Single Taxers. But "the man outside looking in"—he does not see it, and whatever impression is made on him is but a fleeting one. He is able to see in the teaching an improved method of taxation—he will not see the thing as a measure of social justice, he will not see in imagination the falling walls of privilege, nor the barriers lifted that bar labor from the undeveloped and monopolized resources of the earth. The tremendous economic implications of the Single Tax may be hinted at, but they are barely more than hints.

REALLY A DIFFERENCE IN PRINCIPLE

In this there need be no reflection on any Single Tax speaker or lecturer. But it is to be noted that the explanation of the aims and purposes of the Single Tax that we have given in what has preceded—one which we believe

ninety-nine out of every hundred of our readers accept—does not teach the principle as some of our lecturers present it. The difference is not solely one of presentation—it is a difference in principle, and very vital it seems to us.

The Single Tax is being presented as the abolition of one tax after another, trusting that they will fall, in a certain happy sequence, on land values. But Single Tax teaching should not consist merely in pointing out how obstructive to industry and how essentially stupid are nearly all the taxes levied by civilized governments, although the pointing out of these absurdities should form part of every Single Tax talk. The abolition of all these very stupid taxes is one of the strongest recommendations for the fiscal method to be adopted.

OUR MOVEMENT THE MOST REVOLUTIONARY IN HISTORY

But if this were all it would do little but furnish an interesting lecture room topic. This is what we mean when we say that it stalks respectably before Chambers of Commerce and Boards of Trade. It is the unhappy experience of history that such bodies do not create social revolutions, and the Single Tax calls for a social revolution. This is not "emotionalism," but a hard, stubborn, serious fact. If it is unpleasant to so regard it, then it must remain unpleasant. The destruction of land monopoly will cause the greatest social revolution ever witnessed on this planet.

Nor need we fear this social change. We are living now in a social chaos. A change that will replace this system by another and better economic condition, will call for red-blooded men who are not afraid of the doctrine that men have equal rights to life and the means of life and are prepared to assert it. "Emotionalism" has its place, but to call this statement of our doctrine emotional is to misuse terms.

That the purely fiscal presentation of the Single Tax which, with most of our lecturers, is the favored method, has its uses, we will not deny. But we sincerely deplore that they have not seen their way clear to preach the full message of Henry George. Our criticism is not that they have omitted the emotional appeal, it is not that what they say is without force, but that so much is omitted—that they talk tax reform, and tax reform alone—almost.

LAWSON PURDY CONFIRMS OUR VIEWPOINT

In this connection we are glad to be able to print the following communication from Hon. Lawson Purdy. It seems to us to point out a very vital distinction. It is a confirmation from a high source of the position we have taken, and as such we welcome it with a feeling of genuine pleasure.

Mr. Purdy says:

"In your article, 'Land Tenure or Tax Reform,' you give no place to a theory which I expressed to Henry George and he approved, and on which I have always acted.

"Propaganda for tax reform should be kept separate

from propaganda of the whole George gospel. In my time I have tried to do both, but not at the same time. The most important is preaching the whole gospel, but both have their place. Usually tax reform is hindered by linking it with condemnation of private property in land. On the other hand, converts for life are not often gained unless they see that we have equal rights to the use of the earth and accept the faith that the rent of land is the natural fund for the support of government.

"I think further that they should have faith to believe that we have certain inalienable rights and among them are freedom to speak and write, being responsible for the abuse of that right, the equal right to use the earth, and freedom to produce and trade anything we please anywhere."

Mr. Purdy was an early friend of Henry George and for a number of years President of the Board of Taxes and Assessments of this city, to which position he was appointed by Mayor McClellan and reappointed by Mayors Gaynor and Mitchell. He is probably one of the greatest living authorities on questions of taxation.

WE SHOULD READ HENRY GEORGE MORE CLOSELY

We do not read Henry George enough. If we did we would come nearer to his spirit. We can bring this article to a close with no more appropriate conclusion than these words of the great leader from a speech delivered in Glasgow on April 28, 1889: We ask our readers to consider it in connection with what we have written:

The men who deny that there is any practical way of carrying into effect the perception that all human beings are actually children of the Creator, shut their eyes to the plain and obvious way. It is, of course, impossible in a civilization like this of ours to divide land up into equal pieces. Such a system might have done in a primitive state of society. Among a people such as that for whom the Mosaic code was framed. It would not do in this state of society. We have progressed in civilization beyond such rude devices, but we have not, nor can we, progress beyond God's providence. There is a way of securing the equal rights of all, not by dividing land up into equal pieces, but by taking for the use of all that value which attaches to land, not as the result of individual labor upon it, but as the result of the increase of population, and the improvement of society. In that way every one would be equally interested in the land of his native country. If he used a more valuable piece than his neighbor he would pay a heavier tax. If he made no direct use of any land he would still be an equal sharer in the revenue. Here is the simple way. Aye! and it is a way that impresses the man who really sees its beauty with a more vivid idea of the beneficence of the providence of the All-Father, it seems to me, than anything else. One cannot look, it seems to me, through nature; whether he look at the stars through a telescope, or have the microscope reveal to him those worlds that we find in drops of water, whether we consider the human frame, the adjustments of the animal kingdom, or of any department of physical nature, he must see that there has been a contriver and adjuster, that there has been an intent. So strong is that feeling, so natural is it to our minds, that even men who deny the creative intelligence are forced, in spite of themselves, to talk of intent. The claws of one animal were intended, we say, to climb with, the fins of another to propel it through the water. Yet,

while in looking through the laws of physical nature, we find intelligence, we do not so clearly find beneficence. But in the great social fact that as population increases, and improvements are made, and men progress in civilization, the one thing that rises everywhere in value is land, we may see a proof of the beneficence of the Creator. Why, consider what it means! It means that the social laws are adapted to progressive man! In a rude state of society where there is no need for common expenditure, there is no value attaching to land. The only value which attaches there is to things produced by labor. But as civilization goes on, as a division of labor takes place, as men come into centers, so do the common wants increase, and so does the necessity for public revenue arise. And so in that value which attaches to land, not by reason of anything which the individual does, but by reason of the growth of the community, is a provision intended—we may safely say *intended*—to meet that social want. Just as society grows so do the common needs grow, and so grows this value attaching to land—the provided fund from which they can be supplied. Here is a value that may be taken without impairing the right of property, without taking anything from the producer, without lessening the natural rewards of industry and thrift. Nay, here is a value that must be taken if we would prevent the most monstrous of all monopolies. What does all this mean? It means that in the creative plan, the natural advance in civilization is an advance to a greater and greater equality instead of to a more and more monstrous inequality.

JOSEPH DANA MILLER.

Overboard---A Retrospect

IT was a sad day for British Land Taxers when the House of Commons, at the bidding of a discredited and distracted coalition, scrapped the Land Tax Increment Duties.

What a glorious battle it was in 1909, when a gallant Chancellor of the Exchequer, Mr. Lloyd George, had the courage to stand up to English Landlordism and demand not only the right of the "People to the Land," but a Real Valuation and a small Increment Tax on Increased Land Values.

What a howl went up from the Dukes, Earls and Landed Interests generally.

"The end of all things," said one; "Rank Socialism," said another; "Robbery and Spoliation," they shrieked, in chorus. But backed up by an enthusiastic campaign, Mr. Lloyd George did not falter and finally succeeded, in the teeth of the most violent and vitriolic opposition, in placing the Land Tax on the Statute Book.

Incidentally, the House of Lords cut its own throat over the controversy, and finally, had its teeth drawn.

The proposed tax was quite small in amount. What matters that? It was the thin edge of the wedge. The Valuation scheme was what really mattered and the opposition of Landlordism arose from the fact that what they feared was not "Valuations," but "Revelations."

And so, the Valuation machinery was launched and the Increment Duties began to come in. Officials were guided to some extent, by Landowners themselves and the Scheme was well under way.

And then Armageddon broke loose. All the evil forces of Militarism concentrated on Destruction. Civilization was flung into the Melting Pot—Values became topsy-turvy—perspectives distorted.

And out of the Welter of Misery and Destruction there arose a Coalition, of widely divergent views on Social questions, all concentrated, and rightly, on winning the War.

Well, it was won, and with the passing of time the Interests began to clash.

Mr. Lloyd George found himself in strange company. Men who had been his most violent opponents, particularly on the Land Question, were now his colleagues.

And then the Newspapers, or to be more accurate, a section of them, began to howl for economy in Public Departments.

And what a target the Land Valuation Department made. It seemed marked out for destruction. The easiest to hit.

"Little money coming in" and "heavy expenditure to get it" was the slogan used.

And so, one afternoon Mr. Chamberlain announced that the Land Taxes were to go.

Violent opposition was offered by the small band of Radicals and Land Taxers in the House. But the Coalition wheels began to grind out its majority and overboard went the Land Taxes.

Mr. Lloyd George, the father of them, sat by, silently, whilst his little child was being strangled.

It was not a pretty picture and to Land Taxers a particularly sad one.

The Land Problem is as acute as ever and one day a Progressive Government will have to tackle it. Meanwhile the "Land Taxes are dead." But "Long live the movement."

MAURICE FIRTH.

Land Values Grow With The Years

Land prices increase with the years, particularly in big cities rapidly growing bigger. None of us needs telling how or why that happens—though the *Single Tax enthusiasts are always happy to tell*. It is a wise buyer, who, knowing he will one day need a certain piece or sort or quantity of Cleveland land, buys it before too much appreciation takes effect. *It is a very good thing* for individuals to do, in preparation for *future homes or business places*. It is a still better idea for the public's representatives to practice, since the public resources are ample.

How the failure of officeholders to invest in real estate in the public's behalf at the right time may cost the taxpayers a pretty penny later on, we have just been shown in the matter of the group plan land. Instead of blaming the school board for buying more ground than it had immediate use for, perhaps we should investigate whether it is buying as much as it ought.

Cleveland News.

At The Sign of the Cat and the Fiddle

CONDUCTED BY E. WYE

I APPEAR, ladies and gentlemen, at the threshold of our hostelry, The Cat and the Fiddle, to bid you a hearty welcome within. We who have opened this new addition to our Single Tax establishment hope here to be able to supply you with "entertainment for man and beast." Here you may rest cosily before our cheerful fire, forgetting for the time being the winter rigors of a cruel world, the while putting to yourself the time-honored query, "May I not take mine ease in mine inn?" Undoubtedly you may—for at the Sign of the Cat and the Fiddle we would have you feel that the house and its contents are your own. Beside the portal of our Inn we have placed a tablet, reading "Within these walls dwells forever the Spirit of Henry George." We should like you to find a resemblance between our Inn and those famous hostelries renowned in history and fable—The Tabard at Southwark, The Boar's Head in Eastcheap, Will's Coffee House, The Club—veritable sanctuaries for refreshment. Let the Fine Arts here come tapping, not like a stately Raven to perch above a bust of Pallas, but rather like a bright-winged humming bird poised within our sunny window. We would have our writers bring us truth severe in fairy fiction drest, with a dominant note of optimism and rebirth—a poetry to ope the sacred source of sympathetic tears; a drama to lash ignorance and hypocrisy and to point boldly the way to life and liberty. On the bookshelves of our Inn we want to find a new brood of novelists and poets, whilst on the green in front of our door we want to present plays and pageants of the life of man and of the deep-delved Earth. I have said enough. I make my bow as Boniface and bid you all to enter.

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THE CAT AND THE FIDDLE, which is a moderately old structure of unpretentious architecture, is soon to have an overhauling. Carpenters, roofers and plumbers may make life miserable for a while for all of us. Of course buildings have a way of wearing out. And that reminds me. Adele Bonnyclabber has had much correspondence with the Treasury Department on the subject of "deterioration." She claims to have discovered "the curve" to apply in such a case. She got it in her research work on "the genesis and rationale of the U. S. Income Tax." Really clever of Adele, you must admit. As I was saying, we have The Cat and the Fiddle at the threshold of reconstruction. I say that space *must* be found for an auditorium for Single Tax moving pictures. And let us by all means co-operate with Dr. DeForest and co-ordinate the voice with the action. Just imagine a scene with O'Shea raising his voice while personating the Howling Dervish he's been these forty years past! It is a great idea.

I wanted The Cat and the Fiddle to have the glory of first applying it. But alas, we must come in as second

fiddle. Enter first our wide-awake co-workers 'way down on Mobile Bay. The seriousness of our situation is shown by the following from the *Fairhope Courier*: "Our good friend, R. S. McMahon, of New Orleans, whom we mentioned last week as being so much interested in the visual presentation of the Single Tax and expecting to spend the week-end here to take up the subject of a Single Tax and Fairhope scenario, came in on Sunday evening and Monday evening Mr. Hoellscher, of the Cosmopolitan Film Company, came over, and we had a conference, which included Judge Totten of the Magnet Theatre." If my readers know Fairhope as well as I do they will appreciate the gravity of this action. If The Cat and the Fiddle is to save its face I see what we've got to do. We've got to get into immediate communication with William C. deMille in California and Mark M. Dintenfass in New Jersey and put it up squarely to them to get a movie on.

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AT the Sign of the Cat and the Fiddle, gentle reader, you will make the acquaintance of several of our interesting neighbors. Adele Bonnyclabber, mentioned above, frequently runs over from the great house on the hill to see us, mainly because she is "so devoted to her dear Economics." Lord Emblem, over here from England, frequently accompanies her. Among others who come in once in a while to air their ideas (or blow off steam) are Professor and Mrs. Dowdy, Horace Wenzel (the great operator in real estate), Larry Wiggins, Mrs. Livingston, Royal Andrews and Michael O'Shea, the last of the Howling Dervishes, relic of the famous days of 1886. "Greased Lightning" Wiggins told a mighty good story last night, but I haven't room for it here. With patience on your part, dear reader, you shall meet all of these people.

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SPEAKING of Cats, I was talking to Adele recently about one thing and another, when she told me that for a limited period she *thought* she had seen through the cat puzzle. It was in Economics 23, she avers, and the Professor just *made* her see it, she says. I forget whether she said it was at Barnard or Cornell or Radcliffe. She has been at all three, you know, but she got her master's degree at Cornell. You will remember that she went in for "research work" in Economics, her graduation thesis being "The relation between the Communes of Northern France in the 14th century and the development of the Guilds in England."

Well, one of the girls asked the Professor what was meant by the expression "Seeing the Cat?" The learned man promised an explanation for the following day. So he goes home and digs out of one of his portfolios an old print, such as the Single Taxers were accustomed to in the early days of the movement: it must have been that venerable

picture of the Tree with the blasted branches and the famous sub-title. "Now," said the Professor, "I will show you the celebrated animal known as the 'Single Tax Cat.' Look at it intently and tell me if you see it." Presently came a voice, "I see it!" Then another, "I see it!" "I felt extremely embarrassed," said Adele, "for try as I would, I could not see it." Turning to me, "Do you, Miss Bonny-clabber, find the outlines?" the Professor inquired. Adele hesitated. "Why yes, uh-huh, I believe I do. But the Cat I see is standing on its head."

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THE Editor of the SINGLE TAX REVIEW advises me not to call this Department a "Column," for fear that in the growing dislike of the reading public for "columnists" I may find myself, like St. Simon Stylites, in the desert on the top of a lonely shaft venting my voice solus to the circumambient air.

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I REMEMBER an incident wherein the Cat and the Fiddle became associated in rather an amusing way. In one of the Hon. George L. Record's ingenious campaigns for the spreading of the light (*lucis a non lucendo*) a New Jersey county manager induced a certain substantial lawyer, named X, to stand in the primary for the Assembly along with the Record outfit of the Republican party. Mr. X was duly instructed, in ways that are dark and tricks that are vain, to try to "put over" the Single Tax without the unsuspecting voter knowing it.

After a number of lessons Commuter X decided that his business (he was a real estate speculator in a considerable way) did not seem to connect up with the true doctrine profitably or safely, so he decided to eschew discipline and run his own campaign on different lines and to suit himself. Instead of making lengthy addresses like the other candidates he brought with him his violin and opened up the street meeting with a tune, feeling that music hath charms as well as political economy.

The idea was not bad—provided he had known how to play; but so villianously rotten was his performance, so slow-footed and lugubrious, that it invariably wearied and bored the audience, who soon began to drift away from the automobile, indulging in not a few jeers and cat-calls. You must admit that Mr. Record's tutoring of this pupil was not a success. Yet the sequel was not unnatural. Next year Commuter X, going it entirely in his own way, was elected to the Assembly on the Republican ticket.

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BY THE way, speaking of the protean Mr. Record, we must observe for the benefit of our Western subscribers that the Hon. George has been at it again. This year he balanced for the U. S. Senatorship from New Jersey. In his tent, as usual; folding it about 11 o'clock each evening and silently and sadly stealing away to the next stand, where, sure enough, the following night he turned a lengthy handspring (*clash of cymbals*) exclaiming, "Ladies and

gentlemen, here I am again!" Well, well. "Is that you, George? Glad to see you. Haven't seen you since we met in Chicago, when you and the Boys of '48 ran up against the Farmer-Labor windmills—or was it their armored tanks? Still on the road, are you, playing the old game?" And after the show in his dressing-room George told me, "My company and I are through with the '48ers and all similar dilettante trash. I am a politician. My place is in the sun of a Republican primary. There some day perhaps I shall die, but hard, mind you, hard." And we turned away tearfully, murmuring, "Ibi requiescat!"

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BY SPECIAL arrangement with his publishers we are able to print in advance of publication the two following extracts from the forthcoming Memoirs of the Right Honorable David Lloyd George: "About that date (1910) I was especially active in my advocacy of the principle of the Taxation of Land Values. I was convinced that here was the strongest, most popular and *best vote-getting* plank in the Liberal platform. How inspiring to me it became to address those huge meetings in London and the provinces, greeted as I always was with their tumultuous cheering, the meeting ending with their rising and singing in mighty unison their wonderful Land Song! Sir Henry Campbell Bannerman, it seemed to me, had indeed discovered the open sesame to the inner soul of the workingman." Vol. I, page 411.

"With the multitudinous demands made upon the Government by the War (and especially made upon the Cabinet) I found it expedient to dismiss present consideration of that tiresome and very unpopular question of the taxation of land values. A small group of unmannerly members in the House were the only persons in the country who appeared to espouse what they termed 'The Cause,' and they made me quite miserable when I spoke in the House. They were worse than the Irish members with their interruptions and general bad form. My friends in the Cabinet supported me to a man in my attitude of coolness toward all their overtures and questions—their ingenious efforts to nag me on to the Land Question, as they strove to dignify it.

My friends, Sir John Banbury, Austen Chamberlain and Winston Churchill were ever at my elbow, whispering me to beware of this pit concealed by innocent-looking shrubbery and flowers, into which these enemies sought to lure me to a fall. We parried their attacks with our well conceived policy of Housing and Land Settlement, which all three of my above-mentioned friends considered adequate to quiet these disturbers. . . . I am too well along in years now to take up this question. My personal interests and those of my family and children are, I feel, also against it. I bequeath the entire issue to the Labor Party to wrestle with." Vol. II, pp. 302 et seq.

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LAND cost of growing crops increases faster than labor cost is reduced.—H. M. H.

The Power of Legislation

FEW people understand the tremendous power possessed by legislation. The voters who elect legislators are unaware of it. Even those citizens who have had the advantage of the higher education do not realize it. And as to the legislators themselves, rarely is one to be found who comprehends the mighty power resting in his hands.

Serving now my nineteenth term in a State legislature, I am prepared to say that many of our commonwealths could do more for the welfare of the people at one short session than has been done by all agencies during the past century.

This seemingly proposterous assertion is based upon the fact that legislative bodies give their attention to the mitigation of the bad effects which appear, rather than to the removal of the cause which produces the multitude of evils.

The burden of our laws is: You shan't do this and you shan't do that. If a law were enacted establishing fundamental justice, then violations of law would be reduced to a minimum, and the major part of our restrictive laws could be wiped from the statute book.

As an illustration of what I mean, take the case of chattel slavery. Born and bred in the South in the days of slavery, I recall the efforts which were made to mitigate its evils. Clergymen appealed both to the masters and to the slaves. They exhorted the former not to be cruel, but to be kind, to care for the aged and the sick among their servants, and in all things to obey the moral law. To the slaves themselves the preachers appealed to be honest, faithful, industrious and conform to the moral law.

What was the effect of a century of such teaching? In 1860 slavery was as bad as ever, a curse to both master and man, "the sum of all villainies." The law forbade the whites to teach any slave to read or write. The slaves could own no property, not even their own bodies, nor could they control their family relations.

But what happened? A few words were added to the Federal Constitution and slavery ceased to exist. The black man could become educated, he could own property, he could keep his family together. All because the law went to the root of the wrong and removed the cause; it abolished what it had created and perpetuated.

What is the cause of the strained relations between employers and workers? The former are determined not to become bankrupt, and the latter insist upon a wage which will supply continuously the comforts of life. Both demands are reasonable, but they cannot be met until the cause of bad conditions is removed.

The cause of the battle between the owner of an industrial plant and those who are employed by him is, that what they produce is not equitably distributed. Some interest goes to the capitalist, some wages go to laborers, but a third part is carried by unjust law to one who does nothing for it. Take for illustration a ton of coal ready to be shipped from the mouth of the mine. If the three recipients were paid in kind, one part of the pile would

go to capital, one part to labor, and the third part as royalty to the owner of the mine. That third part, ever increasing with the advance of civilization, is a gift by legislators to an individual who does not own it. That, the greatest part, is earned by all. It exists because of the common demand. It now goes to the individual or corporation instead of to the community, because legislators have gotten into the habit of thus giving away to individuals or private corporations parts of the earth, just so soon as public demand makes them valuable. In this way the coal fields, the iron and copper regions, the oil territory, and now the waterpowers have been taken away from the whole people, for whom they were created, and bestowed upon a very few.

The almost universal existence of these unjust laws explains the industrial war. When the capitalist and his workers come to divide that which they have produced, they find the law-made monopolist stepping in and taking the lion's share. Therefore, the two earners, out of the three participants, haven't enough left to divide amicably. Each fights for what he needs, and the fight will go on until legislators learn to do justice.

The question then arises: Is it possible to correct the wrong which has been done? Have not the representatives of the people entered into a contract with the monopolists for natural opportunities from which they cannot withdraw? That may be so, but in order to reach the end desired, it is not necessary to break any contract. All that is needed is for legislators to exercise the power which they possess of raising public revenues. Our written constitutions give to the law-makers a wide latitude in the method of filling the national, State and municipal treasuries. They confer the power to do very foolish and bad things, as well as the good thing. For instance, all States can and do fine their citizens annually and heavily for building a house or a factory! Although it is idiotic to treat a person (or a corporation), who thus benefits society, as if he had committed a misdemeanor, yet it is done almost universally in every part of the United States.

What each State should do at the earliest practicable moment is to abolish all taxes. Every one admits that they are a tremendous burden and they are wholly unnecessary.

J. W. Bengough, of Toronto, tells the story in a cartoon, showing that the worker who earns \$100. a month pays of that sum \$30. in extra prices, because goods are taxed, and \$15. more in rent because land is not taxed enough, and this total of \$45. accounts for only a part of the burden which taxes impose.

The remedy is to put an end to the monopoly of natural resources by taking economic rent for public purposes. That is to say, the annual value of all natural resources, belonging as it does to the whole people, shall be taken in the form of a tax, (although it is not a tax or burden)—take that and nothing else.

Doubtless that ground rent amounts in the United States to \$10,000,000,000. The taking of it for national, State and municipal expenses would be an unmixed blessing for

all. Multimillionaires would be far better off without their unearned wealth. Land speculators now lose oftener than they gain, and, whether losers or gainers, would be greatly benefited by having their gambling stopped. Homestead owners and farmers, whose land, exclusive of all improvements, is of small value, would pay a low tax, much less than now, if well improved, in addition to the reduced cost of living and large income which would come from a free earth.

What would be the effect of the abolition of taxation? Some answer to this may be found by examining the effect of the abolition of chattel slavery in the South. Ever since the amendment to the Federal Constitution, the former slaves, as before stated, have been able to own property, to acquire an education, to keep their families together. The whites themselves are better off. A few years ago, visiting my youthful home in North Carolina, I took occasion to ask many persons whom I met, especially the elderly men and women: "Would you will slavery back here, if you had the power?" The immediate answer in every instance was an emphatic "No." Indeed, I was told that it would be impossible to find a person in the State who wanted slavery again.

The visitor could see why this sentiment existed. The South is advancing as it never did, and never could, under the incubus of slavery. The only effect upon the masters of the emancipation was that they no longer could sell their workers for a price. They had the service of the blacks as before. Instead of feeding and clothing their servants, a small wage was paid and the employees fed and clothed themselves. In fact, labor became much more efficient, as is shown by the tremendous increase in cotton production.

The abolition of industrial slavery will have a far greater and more widespread influence for good. Not only will the abolition of taxation greatly reduce prices, but the taking of ground rent for public purposes will reduce the price of land to a nominal sum. No longer will it be profitable to own land and hold it idle. Mining lands, arable lands, city lots, in fact every valuable part of the earth, not already in good use, will be upon the market for a few dollars. Indeed, eventually some of these lands may revert to their original owner, the government; and be deeded to citizens upon demand, as was done in the middle of the last century.

The deriving of all public revenue from land values means that the major part of the arable land in the United States, now lying idle, would progressively become cultivated; that the vacant lots, which in most cities exceed in territory the improved lots, would be covered with homes; that the mines, the quarries, the water fronts, the oil regions, the water powers, etc., now monopolized and idle, would be open to use, either co-operatively or otherwise, without money and without price—the only cost being the annual payments, in the form of a tax, of the rental value of the bare land. Anyone desirous of a home, of engaging in market gardening or farming, becoming a merchant or manu-

facturer, or entering into any business, either alone or in company of others, would find free locations ready for his use.

It has been said that when any new thing is proposed, 99 per cent. of the people oppose it. Its advocates are branded with the name of "Propagandists," as a stigma, and sometimes are called "Radicals," a term which in modern parlance means "Reds" or "Bolshevists."

This state of mind is not new. Copernicus met it when he proved that the Sun, and not the earth, was the centre of the Solar system; Columbus was faced with it when he figured that land existed in the Western Hemisphere. And the greatest of all Propagandists was Jesus of Nazareth.

In every instance of this kind, the educated men took the lead in denouncing and ridiculing the discovery.

Just so, when slavery was attacked by the abolitionists, the Southerners, not only the majority who owned slaves, but as one man, repudiated their doctrines, and when possible, applied tar and feathers to their persons. Moreover, when Lincoln was elected, most of the Southern States seceded from the Union and forced a Civil War which almost literally in that section "robbed the cradle and the grave." All this to fight a reform which they now admit, was a great blessing!

Just so it was when Henry George, more than two score years ago, demonstrated the fact that involuntary poverty would cease if all public revenue were derived from the site value of natural opportunities.

His argument may be summed up in the following:

SYLLOGISM

1. Earnings belong to the earner.

2. Economic rent is earned by all.

Therefore, economic rent belongs to all.

It devolves upon the opponents of his theory to refute the above syllogism, or to accept it. The probability is that professors of economics and many other educated men will do neither the one thing nor the other. They cannot refute the logic and, for various reasons, they refuse to accept it.

Probably, it is well that the mass of the people, at this stage of civilization, should be slow to adopt proposed reforms. There are changes which have strong support, but are not true. It is more important to reject an error, than to be ready to accept any new thing. This concession, however, does not apply to persons of education, who think. They should be able to distinguish the false from the true, should denounce the one and uphold the other, and not condemn both contemptuously as "propaganda."

The two essential factors in production are land and labor. As the freeing of one factor, labor, has expanded the property of the South, so the emancipation of the passive factor, land, to an indefinitely greater extent will make all prosperous.

Few persons, if any, have an imagination capable of depicting the effect upon its people of the free earth which

is to come from the abolition of taxation. How easy it will be for human beings to make a good living, to have homes of their own, when they can get freely at the earth with its boundless wealth! Like the squirrels, who can get at their earth, the forest, without money and without price, so men and women, freed from the fear of poverty, can give the greater part of their waking hours to higher things than the keeping together of soul and body. Art, literature, travel, recreation, invention, eloquence, friendship and all the amenities of life will fill the hours of men and women, already educated amply to utilize and enjoy such opportunities. The mass of the people, now either too poor or too rich to reap the best fruits of life, will be happy. Poverty and its oldest son, Ignorance, are the chief sources from which spring the temptations and inducements to crime, vice and war. They cause the many preventable diseases, the premature deaths, and most of the misery which afflicts mankind.

LUCIUS F. C. GARVIN.

Site Values Community-Made

In the *Public Ledger* of the 25th instant was a communication from "Poor Taxpayer," which vividly illustrates the hardships our present illogical system of local taxation imposes on many poor home-owners. The source of the trouble is to be found in our unnecessary and unwise taxing of buildings. Local taxes are imposed to pay for certain distinct benefits—for paving, lighting, water, schools, police and fire protection, etc.—and if taxes are justly levied, we should pay for these in the proportion we receive them.

But it will be found that the whole of the pecuniary benefit of these services lodges in the site—none of it accrues to the building. The site value is altogether a communally made one, increasing as population grows and governmental activities multiply. The building value is an individually made one and depends for its value on the cost of reproduction. It does not grow in value with increasing population.

The land values of Philadelphia are amply large to bear the burden of local taxes. They were made by the people, and if wealth rightfully belongs to its creator they should be common-wealth.

My advice to this "Poor Taxpayer" in particular, and to the many others in like case, is to stop their aimless complaints and to concentrate their kicks against the thing which oppresses them. They should call for the untaxing of homes and for the concentration of all taxes on land values. HAROLD SUDELL, in Philadelphia *Public Ledger*

TAXES upon products and processes of Labor were first imposed by a landed aristocracy. For a democratic revenue system, tax land values only. Such a tax stays where it is put.

IF GOVERNMENT undertakes to determine the smallest amount on which a working girl can live, the next logical step is the creation of a bureau to superintend her expenditures.—H. M. H.

NEWS—DOMESTIC

California

THE campaign for the Single Tax amendment is proceeding satisfactorily. Lieutenant-Governor C. C. Young made a personal visit to Single Tax headquarters and appointed Mrs. Lona I. Robinson to prepare the argument for Amendment 29. With commendable promptness the worthy treasurer had her well-considered brief ready for the official printer in twenty hours. The State document is an immense volume containing all the arguments on the thirty amendments. The negative argument on the Single Tax was written by Mr. Kern, President of the Anti-Single Tax League. The affirmative argument by Mrs. Robinson was considered so good that the campaign committee have printed it in leaflet form for wide distribution.

The poster feature of the campaign is making a decided hit. "Bringing the Single Tax out in Main street" is what George Briggs calls it. Single Taxers throughout the State are sending for copies to use on their local billboards.

Preparations are being made for "starring" Robert C. Macauley in all the towns of the State. A mass meeting will be held at the big Trinity Auditorium in Los Angeles about Oct. 15. Mr. Macauley, G. W. Slocumb, author of Amendment 29, R. C. Colburn and others will speak.

Calls for Mr. Slocumb to speak publicly are coming in at headquarters, and it will be impossible for him to fill all these engagements. At a dinner held September 16, Mr. Slocumb made an eloquent plea for Amendment 29. Mr. C. R. Colburn, Executive Secretary of the San Diego Single Tax League, immediately booked him as guest of honor for a dinner at San Diego at an early date.

This dinner of Sept. 16 was extemporized between Wednesday and Saturday with Frank McGlynn as guest of honor. Mr. McGlynn is the well known actor who has made a world-wide reputation for his impersonation of Abraham Lincoln in Drinkwater's play of that name. He referred to his uncle, Rev. Father McGlynn, as having been his chief associate and advisor for four years. He confessed to knowing little about the Single Tax. He dwelt upon the character of Abraham Lincoln, whom he is daily impersonating, and closed by reciting Markham's remarkable poem on the martyred President.

Mr. C. R. Colburn announced that the San Diego League, to which he belongs, were going into the fight enthusiastically. Gerrit Johnson made a brief but snappy speech, stating he was the only Single Taxer who did not make speeches. Mr. J. H. Ryckman made a good impression on some of the Socialists present. Mr. Stoughton Cooley was called on to speak of Father McGlynn, but asked to be excused. Mr. Slocumb, who was vociferously received, made a good speech. He, of course, was the hero of the evening. James A. Robinson also made a characteristic address in his happiest vein, and announced that Robert C. Macauley was on his way to California.

At Los Angeles five thousand persons heard Mr. Edmund Norton at the Labor Temple in a masterly address. He appealed for votes for the Slocumb amendment. Many of those present assured Mr. Wernicke, who had helped to arrange for the meeting, that the largest number of votes ever cast for a Single Tax amendment would be rolled up for the measure in November.

Mr. Norton should be credited with two notable and stirring addresses to the striking railroad workers. At San Bernadino Mr. Waldo J. Wernicke had arranged for Mr. Norton to appear before nearly three thousand persons who gathered and listened to an inspiring speech. An invitation was extended to Mr. Norton to appear before them again.

A well attended dinner was held in honor of Henry George's birthday in Los Angeles on Sept. 2 at Paulais Cafe. William C. deMille presided. About three hundred persons were present. Mr. DeMille announced that there would be no discussion of policies on which some of those present differed, and this programme was adhered to. There were present a great number representing the fight for the Slocumb Amendment, among them James A. Robinson, Edmund Norton, Lona Ingham Robinson, Roth Reynolds, Charles Maguire, Charles Fox, C. R. Colburn, Waldo J. Wernicke and many others. The spirit of the occasion was gracious and tolerant, and the members of the Los Angeles League fraternized with the members of the Renters and Tenants League and the supporters of the Slocumb Amendment. Mrs. DeMille spoke of the views of her father, and addresses eulogistic of our leader were made by R. E. Chadwick, Mrs. E. K. Foster, Dr. Adah H. Paterson, and others.

The San Diego Single Tax League held a dinner in commemoration of Henry George's birthday on Sept. 1st. James A. Robinson spoke, his subject being "The Philosophy of Henry George." He did not forget to dwell upon the necessity of supporting the Slocumb Amendment.

A resolution supporting the Amendment was offered and according to our San Diego correspondent, was carried.

We have received the first number of the *Single Tax*, a six page paper published in Fresno, by John H. Meyer, in support of the Single Tax measure, now on the ballot. One page contains an appeal for a Federal Land Tax, with array of excellent reason for the passage of such an act.

We have received the *Henry George Standard*, for September 15. It is full of good things. Among other matter it contains the following announcement which is of special interest to our friends:

"The necessity for a separate political party to safeguard the fundamental truth of the philosophy of Henry George is now recognized by many Single Taxers of California. Mr. C. R. Colburn, chairman of the San Diego Single Tax League, strongly advocates party formation. G. W. Slocumb, A. H. Sanborn, of San Francisco, W. F. Burgener, of Norwalk, John H. Meyer, of Fresno, Waldo Wernicke, of Los Angeles, and others favor the idea. Whitney Hart Slocumb has started organizing a Single Tax Party State Committee."

Minnesota

FROM 1881 to 1897 the enormously valuable iron mines of Minnesota were not taxed one dollar for any purpose whatever, neither for schools, roads, bridges, township, city, village or county, but they did pay one cent a ton to the State on mined ore. Not much land value tax here, not even one cent a ton.

In 1897 these lands were subjected to taxation by a unanimous vote in the House and only four negative votes in the Senate, in spite of a powerful lobby and a tremendous corruption fund. Since then they have paid several millions of dollars in land value taxes for schools, roads, township, village, city, county and State purposes.

But this was not enough. At the time they mine the ore, they secure, through this process of tapping the natural resource, an enormous land value due to high grade ore easily worked. (I have seen ore shoveled into cars with a steam shovel at a cost of about five cents a ton.) This ore sold for the market price. All the surplus over the five cents a ton was pure land value. The people then demanded a special additional tax when the ore is mined.

The legislature of 1921 passed a bill that will give to the State treasury about four million dollars additional—all pure land value, no tax on the labor, capital or business of mining the ore, but just the land value in the ore.

The House passed another bill by a vote of 103 to 14 which would have put about one million more land value in the State treasury, out of the ground rent values of some mine owners who leave their mines unworked. The Senate killed this bill by a small margin, but already 13 of those who voted against it are out and about seven or eight more are sure of defeat in November.

And we will not stop here. We will get more of that land value. Watch Minnesota, where all parties have been abolished in the legislature and we elect men on policies.

C. J. BUELL.

New Jersey

THERE will again be an opportunity for a State-wide vote for the Single Tax in New Jersey with E. M. Caffall for Governor and William J. Wallace for U. S. Senator. Literature is being prepared for as wide a distribution as the means at hand will provide.

Mr. Caffall has addressed a letter to all the New Jersey papers stating briefly the principles for which he is standing in this campaign.

We quote from the last of this communication which has already found its way into the columns of newspapers of the State:

"If elected I will co-operate with the Legislature to abolish taxes on houses, factories, farm buildings, machinery and property of every kind, and to raise the necessary revenues for the State from land values alone. These are produced by the necessities of the population and not by the

efforts of any individual whatever. Hence they belong, of right, to the people."

To the old party candidates for governor Mr. Caffall has addressed the following challenge, and copies of this letter have been forwarded to the newspapers of the State.

"DEAR SIR: The Single Tax Party of the State of New Jersey have honored me with the nomination for Governor at the coming election.

"May I respectfully request that the candidates for this office meet me in debate at some time during the campaign upon the question: 'What is the vital issue before the citizens of New Jersey in this campaign?'

"Should you not find time for personal action in this matter, any speaker nominated to represent your candidacy would be acceptable to me so far as I personally am concerned. A revival of the ancient tournament in the political field would surely interest the public."

New York

THE work of getting signatures for the nominees of the Single Tax party is proceeding satisfactorily. Some of the candidates are well known to the voters of this city, especially the two candidates for the judiciary, John J. Sheppard, brother of United States Senator Sheppard, and Samuel Bell Thomas. (See July-August SINGLE TAX REVIEW.)

The judiciary nominees will cover all of Greater New York, thus enabling every Single Taxer in this section to register his adherence to the cause of Henry George. Candidates for Congress and the legislature will appear on the ballot in some of the districts. (See July-August REVIEW.)

Our friends are urged to aid with their contributions the campaign now beginning. Whatever opinion may be entertained with regard to the importance of political action for the Single Tax, its usefulness to the cause in securing publicity should be obvious to all those not wilfully blind to the facts.

The little group at party headquarters are doing good work. There have been distributed tens of thousands of pamphlets and over fifty street meetings have been held. The Saturday night lectures have been well attended, due largely to the untiring work of Morris VanVeen who has given this activity his special attention.

On Sept. 16 Edward Owings Towne, Single Taxer, member of the party, and well known writer and lecturer on philosophy, delivered an address on "The False Philosophy of Omar Khayyam," and exhibited a great feat of memory by reciting, with fine elocutionary effect, the whole of the Rubaiyat, together with an almost complete paraphrase of his own animated by a much finer spirit, and not unworthy of Fitzgerald himself.

On Saturday, Sept. 23, Mr. Harold E. Simmelkjaer, a prominent colored lawyer and publicist, spoke on "The Outlines of the Negro Problem and Some Proposed Solutions." His presentation was a calm and forcible appeal for justice to the Negro. He admitted that the Single Tax

would go far in providing a remedy, but he does not yet see it fully. The speaker left an excellent impression.

On Saturday, Sept. 30, Oscar H. Geiger delivered a remarkable address, his title being "The Single Tax a Universal Panacea, and the Solution of all Human Differences." The title was deliberately chosen for the purpose of provoking discussion, and the lecturer got it. The eloquent and gifted speaker brought conviction to his audience. It is a high compliment to the speaker, and also to the unremitting efforts of Mr. VanVeen, who has done so much to make these lectures a success, that there was a large overflow that could not be accommodated with seats, though a large number of extra chairs were secured from a neighboring church.

The outdoor meetings continue with Messrs. Lloyd and VanVeen doing yeoman service.

New York Celebrates Henry George's Birthday

THE Single Tax Party of New York held a dinner in commemoration of the anniversary of the birth of Henry George at the Aldine Club, on the evening of September 13th, at which many of George's old-time friends, and many new converts to the principles he advocated were present. The gathering was made the occasion for stirring appeals for a revival of the missionary ardor that marked the memorable mayoralty campaign of 1897, in which the Prophet of San Francisco again raised the standard under which he had fought eleven years before and died gloriously battling for the inalienable rights of men.

The keynote of the dinner was given by Oscar Geiger, in an eloquent tribute to the first great preacher of human brotherhood who had shown a practical way in which the doctrine of peace, justice, good will and harmony in the social order can be applied. The supreme merit of the philosophy of the natural order was that it showed clearly a simple method by which the high ideals of the world's prophets and teachers could be realized. Mr. Geiger's address carried his hearers to the higher plane on which the great reform we advocate must be regarded as the New Evangel.

Dr. John H. Girdner, who was Henry George's physician during the exciting weeks of the 1897 campaign, held his hearers' closest attention as he talked of the personality of the modest, unassuming leader who met the advice of his physicians that the strain of the mayoralty contest might have a fatal result, with, "Even if it were so, if I could do something to advance the cause for which I have lived and worked, how could I do better than to give my life in the effort to bring the truth that I see before the people." The story of the great meetings at which Henry George spoke on the evening before his death, and of the little group of friends who sat with him at supper late that night, was told with moving pathos. Dr. Girdner referred to Jerry O'Neill as one who possessed the love and confidence of Mr. George.

Miss Charlotte Schetter pointed to the widespread increase in Single Tax sentiment created by the 1897 campaign as the reason why present day workers should join the Single Tax party and aid in presenting candidates standing on its platform, as a means of securing publicity for its aims.

Mr. Robert C. Macauley made an earnest appeal to his hearers to show their appreciation of the life and services to humanity that had made the name of Henry George a beloved memory by aiding the Committee of the East to raise funds for the vigorous prosecution of the campaign in California for the Single Tax amendment. In reply to his call for contributions more than \$3,000 was subscribed, a large proportion of this coming from the friends who had previously made liberal donations.

Lawrence Tracy, the efficient chairman of the dinner, who made a brief address, now called upon Samuel Bell Thomas, the Single Tax party's candidate for Supreme Court Justice. Mr. Thomas told how he had reported the speeches of Henry George in the campaign of 1897. Others who responded to the call of the chairman in short speeches were William J. Wallace, John Davidson, Gaston Haxo, Dr. Mary Hussey, Morris VanVeen, George Lloyd, and Maurice Firth, of England, who told of the disappointment of British Single Taxers over the repeal of the Lloyd George law for land valuation through the efforts of the Premier's Tory and reactionary associates in the Coalition government.

Oklahoma

WHEN it comes to the Single Tax, number of followers, interest taken in the movement, etc., Oklahoma ranks pretty far down the line. Last September (1921) the State Federation of Labor held its convention in Shawnee, organized the "Farmer-Laborer Reconstruction League," and adopted a platform. The Single Tax was included as one of the planks, apparently thrown in toward the last to fill up space. Outside of the few individuals who helped frame the platform, it is doubtful if anyone knows anything about the presence of a Single Tax provision.

J. C. Walton, mayor of Oklahoma City, ran as the candidate of the League on the Democratic ticket, and was nominated in the Democratic primary August first. At this writing it is difficult to say whether or not he has much chance of being elected in the November general election. Conservative Democrats over the State declare the Farmer-Laborer Reconstruction League is only the Non-Partisan League of North Dakota under another name, and that the programme the former have mapped out for Oklahoma is very similar to that which has given North Dakota such a bad reputation. This programme calls for State-owned mills, elevators, banks, State-controlled public utility plants, etc. The Single Tax provision is never mentioned by either side, and there is a strong probability that it might

get lost in the shuffle, in the event of the election of the Democratic candidate.

But due to the fact that Walton has the support of the Socialists, and that the platform smacks strongly of Socialism, a great many Democrats have declared their intention of bolting the ticket and voting for John Fields, the Republican candidate. Another handicap under which Walton is running is the fact that he has the support of the present governor and his political machine, with both of which many Democrats, as well those of other political parties, are pretty well disgusted, due to the high-handed and questionable methods that have been used during the past four years.

However, this is not a discussion of the respective merits of the candidates for governor, or of either the Democratic, Republican, or Socialist parties. The point is that the Single Tax has been obscured, covered up, and lost sight of by the F.-L. R. League and its leaders. And judging from the past performances of some of Walton's supporters, it is extremely likely that they will see to it, should he be elected, that many or most all the other features of the League's platform will be put into effect before the Single Tax, and that then it may be forgotten entirely. The writer does not say positively that this is the case, but it is his opinion based on a careful analysis of all the factors, both past and present.

Oregon

BISHOP CHARLES D. WILLIAMS, of Detroit, who is attending the General Convention of the Protestant Episcopal Churches of America in Portland, has been doing a good turn for the Single Tax while here. Bishop Williams, who recently has been studying labor conditions in England, spoke at Labor Temple Auditorium on September the 15th, and after reviewing the history of the land and labor question in England, advised his audience of several hundred people to vote for the Single Tax Amendment. Bishop Williams is a very able speaker and delivered a masterly address. It made a profound impression on those who heard him.

On September the 18th, Bishop Williams spoke before the Portland Central Labor Council on the importance of organization. He mentioned incidentally that he got his inspiration from Henry George.

J. R. Hermann paid the following beautiful tribute to this fearless champion of the truth in the columns of the *Portland Journal*:

The address of Bishop Williams marks a turning point in the evolution of thought and effort, not only in labor circles of Oregon, but in the religious and political education of the State, which was lifted out of ruts and faced about toward the rising sun of a new day industrially, politically and spiritually. It was the clearest analysis and most illuminating survey of the present status of human society it has been my pleasure to hear in Oregon. It is too bad it could not all be reproduced in the Oregon papers. It is the result of years of study by a great soul who has not

only read but has traveled and observed with a purpose, and that purpose is to interpret the meaning of man on earth and his duty in following his leader in establishing the kingdom of heaven here on earth—in other words, to bring heaven to mankind and not promise a vague heaven in the distance after death. In his keen observations he told us the old order must pass, and by the old order he meant the old order in everything, politically, industrially and in the church interpretation of the mission of Jesus and the method of teaching Christ.

In other words, it was not only a plea for democracy in everything, but it was a prophesy and a prayer, with a recognition of evolution and the operation of natural law in everything. It pleased nobody, and yet everybody was obliged to admit its truth. Everyone who had a pet hobby saw his idol wither away, and only the truth, like lightning, blazed forth regardless of consequences to dead forms and outlived institutions.

Bishop Williams takes his economics from Henry George and has long been regarded as a leading exponent of the Single Tax, and he did not hesitate to say so last night.

Mr. Hermann is doing good work; not only by his letters and articles in the press, but in other ways. He challenges all comers to meet him in debate. A debate was arranged between Walter M. Pierce, Democratic candidate for Governor and Mr. Hermann, to take place last month at a Farmers' Picnic at Scio, the center of a farming district in the interior of the State. But when the time came Mr. Pierce sent word that he could not come. Mr. Hermann went to the meeting, however, and explained the Single Tax Amendment to a large group of Farmers. He and I have a number of engagements for October and expect to be kept busy.

Not long ago I spoke before the Central Labor Council of Salem. *The Statesman*, the morning paper there, gave a rather lengthy account of my address, but being a defender of the plunder bund, it misquoted me as saying that the unearned increment collected by farmers is twelve times as much as the income on the watered stock of the railroads. I said landowners, not farmers.

Single Tax letters have appeared in the papers from Mrs. Christine Mock, J. Democracy, C. A. McLemore, Ernest DeVenoit, Anna H. Ross and others, and replies in opposition have been published from quite as many writers.

Our articles and letters in both the daily and weekly papers seem to irritate some of the land speculative farm owners, judging from numerous replies from the interior of the State that have been published in the dailies here.

The *Morning Oregonian*, leading defender of big business and land monopoly here, has broken its silence on the Single Tax. On August 29th, its leading editorial poured out a volume of abuse against what it calls "the Henry George fallacy," and objects to my presence here. It also condemns the *Journal* for publishing my letters.

In its editorial the *Oregonian* refers to me as "the hired tax evangelist Ross," and says, "If the Single Tax funds fail and we are spared the presence of Mr. Ross for the remainder of the campaign, the people of Oregon will survive the shock; but we rather hope that he may remain, that the *Portland Journal* while shouting for economy and tax

reform will continue to be receptive of his stuff, and that every opportunity be finally given to show the misguided backers of a fantastic and utopian scheme that their money is wasted."

The *Portland Telegram*, after publishing one of my letters replied to it editorially. It handled the subject in a more delicate and courteous manner than the *Oregonian* did. Mr. Hermann and I both replied to the *Oregonian* through the *Journal* and the *Labor Press*.

Some time ago Mr. B. Moffet, of Canada, while traveling in Oregon wrote the *Journal*, taking exception to one of my letters, and told the readers how the Single Tax had brought disaster, sorrow and ruin to the people of Canada. Hermann had a ringing reply in the *Journal* that carried conviction, and I replied also. We shall succeed in discrediting those misstatements from Canadian land speculators if we can reply to them a few more times.

While the newspapers and politicians are discussing taxation they are very wary of the Single Tax. But the discussion is growing in spite of them. The people are doing more thinking, and there should be a liberal increase in the vote over that of two years ago, both in Oregon and in California.

There should be no rivalry between these two States but both should work in harmony. There is no good reason why the movement should not be supported in both States and supported well—yes, liberally, generously. Great opportunities for advancement of the cause are in both States. If the necessary enterprise, wisdom, loyalty and fraternity are shown by Single Taxers themselves, the Single Tax can soon be established on the whole western coast, and then throughout the world.

WM. L. ROSS.

Texas

TEXAS has just passed through four months of strenuous political agitation. The unfortunate part is, no fundamental issue was at stake. The land question was not even mentioned by a single candidate for State office. One candidate for Governor stood on a platform that had a very good plank in it, but the candidate never mentioned the subject. One of his supporters told me that it was best so, because he didn't understand how to discuss it, even if he should have seen fit to undertake it.

The Single Tax League made no effort to extend its work. The people's minds were absorbed with political futilities and it would have been a waste of energy to inject Single Tax matters. There were some Single Tax candidates for the legislature and all those on whom the issue was raised, I believe, were defeated. That was not the sole issue nor cause of defeat, but a contributing cause. The people are easily frightened when an issue of that kind is raised against a man that really stands for something worth while.

Since the first of the month signs of renewed activity in the movement are showing in a few points in the State. We hope to have the work going again full swing by the middle or last of October. It is so easy for even an enthusiastic

Single Taxer to grow lax and forget. We will submit a Single Tax amendment at the coming session of the legislature but have no hopes of its being submitted to the people nor is the State ready for it yet. We expect to tell a different story two years from now. Unless some extraordinary upheaval comes in the meantime the Single Tax will be a live issue in the election for Governor two years hence.

We have recently lost by death a veteran Single Taxer. Penrose N. Ions, of San Angelo, postmaster and business man, died August 17th last. While not as active in Single Tax movements these later years as formerly, he retained a helpful and sympathetic interest in all that was being done. His uncompromising stand for the principle gives the Single Tax a respectful consideration from a host of his friends and neighbors. His high character commanded respect for anything that he stood for.

WM. A. BLACK.

Canada

THE most important campaign in the history of the movement in Eastern Canada is now progressing to a successful conclusion, with the hearty co-operation of the Single Taxers in Ontario.

In order to come in direct contact with our friends of the United States and enlist their interest in our advance, about 1,000 copies of the *June Square Deal* were mailed to these friends, resulting in financial and moral support.

By the time the September-October issue of the SINGLE TAX REVIEW goes to press, nearly 15,000 signatures will have been secured, petitioning the Toronto City Council to submit "The Municipal Tax Exemption Act, 1920 Amendment," to a vote of "electors qualified to vote on Money By-Laws."

Of the number 10,000 are "Owners," the necessary 10% of such, required by the Act and constitutes a mandate to the City Council to submit this question, at the coming civic election, January 1st, 1923.

As we have few friends in the Toronto City Hall, either on the Council or among the permanent officials, all signatures of "Owners" have been checked off by our workers, with the names found on the latest official "Voters' List" of Toronto.

A vigilance committee composed of A. W. Roebuck, C. Alderman Honeyford, as legal advisers, and several other stalwarts, has been appointed to follow the course of this petition, until it reaches the people at the polls.

The several favorable votes by the people, taken in other years, on similar questions, when we did not have the necessary legislation, together with the city-wide agitation against large and unreasonable increases of assessment on improvements, levied this year, makes it certain that the electors will endorse this legislation at the polls.

The petition is to be presented to the City Council on October 3rd, about a month before the time limit of the Act.

W. A. Douglass, during the annual outing at Bala,

Muskoka, delivered a Labor Day sermon, and did not hide the Single Tax light under a bushel of words.

J. W. Bengough, who recently returned from an extended tour of the Northwest provinces, is well furnished with last minute information as to the Taxation of Land Values west of Ontario.

On Sept. 25th, J. A. Martin addressed the Council of New Ontario, on "The Municipal Scope of the Single Tax," much to the satisfaction of the citizens, who are carrying the burden of undeveloped sub-divisions, in the boundaries of this municipality, that contribute little to taxation.

The petition to be voted on provides as follows:

We, the undersigned, hereby petition the Council of the City of Toronto that, under and in accordance with the said Act as amended, there be duly submitted to the electors qualified to vote on money by-laws, at the next annual municipal election after the presentation to Council of this petition a by-law exempting from taxation for all purposes including school purposes for the first year in which the by-law takes effect 10 per cent. of the assessed value of improvements, income and business assessment, and from year to year thereafter an additional 10 per cent. of such assessed value until the whole of such assessed value is so exempted from taxation.

Russia

FOLLOWING is a translation of a letter from the editor of *Teristo*, a Single Tax journal published in Esperanto, received by the English Committee for the Taxation of Land Values. It has been sent to us by A. W. Madsen, of the United Committee, by whose courtesy we are enabled to give to our readers this news from Moscow of the beginning of the Single Tax movement in Russia.

We will gladly accept your publications in exchange for ours which we will send to you regularly. We shall also be pleased to give you information about the Single Tax movement in Russia when anything worthy of attention occurs. Just now we are excited because it has been decided to replace the present land tax by the Single Tax (as an experiment) in some of those districts (divisional governments). When we have received more detailed information it shall be forwarded to you.

The most famous works of Henry George, "Progress and Poverty," "Social Problems," "Condition of Labor" and others have been translated into the Russian language by our friend, S. D. Nikolajev, who, to our intense grief, died last year. In 1917 with his help we founded a Single Tax League, but the conditions of the time made it impossible for the League to continue its operations. Judging by our experience, the original works of Henry George are not easily read by the masses and so we issued in that year some pamphlets, hoping that they would be more easily understood. By this post we are sending you the chief of these, including the "Story of My Dictatorship," translated by

our second friend, Dr. A. I. Nikolajevskij. Whether our hopes will be realized we do not know—we have not had enough experience. After a lapse of 5 years we resumed our work some months ago under such difficulties that any extension is unthinkable. After all that has taken place, the people have hardly regained social consciousness and are chiefly concerned about re-establishing their ruined material conditions. On the one side lack of means, on the other apathy and indifference; this is not a favorable moment to propose a new social arrangement, the more so because everything new has been followed by disillusionment. We suppose, nevertheless, that the force of circumstances will break down this indifference. We are firmly convinced that not only Russia, but the whole world can find no other way of escape from the present imbroglio than that shown by Henry George. We endeavor to prove this on every page of *Teristo* which at present has only a small number of friends.

In our journal we nevertheless advocate not only the Single Tax system, which we believe to be indissolubly bound up with moral and social reforms, but also co-operation, garden cities, etc.

Up to the present time we have not succeeded in establishing relations with the chief world groups devoting their strength to the propagation of the teaching of Henry George. We would be very grateful if you would send to us the addresses of all such groups and journals. It seems to us that all groups must unite in a world-wide League to advance this most important social reform at this time. Our Moscow friend, Mr. V. Levenson, has just published his book about the Single Tax which he will certainly send to you soon. Publishing difficulties greatly hinder us; we cannot produce everything which we have at our disposal.

We repeat our requests: kindly supply us with the fullest information possible about existing societies, journals, year books, experiments, etc. Specially we beg you to send the address of the SINGLE TAX REVIEW, New York, and *L'Impot Unique*, Buenos Aires.

Accept our greetings and expressions of high esteem.

In the name of the Editor of *Teristo*.

Denmark

THE Danish Parliament passed an Act on August 4, 1922, levying a universal tax of one-third of a penny on the selling value of all land, apart from improvements, and remitting the old fixed property tax on all improvements not exceeding £500 in value. The government has further announced its intention to legislate for local taxation on land value and the corresponding relief of taxation on improvements and personal incomes. The local authorities will be enabled to rate the selling value of land up to 5d. in the £ of that value.

The national land value tax, though small in amount, marks the beginning of a great reform. Denmark, mainly an agricultural country, is the first State in Europe to carry out the principle that land value is a distinct source of

public revenue; and the first to effect a complete valuation of the whole country, urban and rural, showing the value of land separate from improvements. This valuation was originally made in 1916. It was repeated in 1920 and will be revised in 1924, in 1927 and thereafter every fifth year.

The aggregate taxable land value of Denmark was returned in 1920 at 4,357 million kroner (say £217,850,000), and the yield of the new land value tax may be estimated in English money at £327,000.

By comparison with the United Kingdom on the basis of population, a similar tax would yield about £5,000,000 annually. A penny tax on land values would by this reckoning yield at least £15,000,000 to the British Exchequer, and taxation of that amount now levied on houses and other improvements could be abolished with profound beneficial effects on trade and employment.

No Fair Trial

VANCOUVER city is one of the many communities which gave the Henry George theories of Single Tax, or a tax on land values only, a tryout a few years ago.

The Single Taxers, and there are many of them and among them some of the most intelligent citizens of the community, insist that the experiment was too brief to prove anything except that a land tax would, and did, create a building boom.

NO FAIR TRIAL

On the other hand, those opposed to the Single Tax, and these include many bankers, big land companies and wealthy citizens generally, declare that the "experiment" was like that classic one of the darky who undertook to prove that his mule could live without food, but whose mule died just as the experiment was in a fair way to succeed!

My personal opinion is that the Single Taxers are dead right in claiming that the experiment was unfair.

On the other hand the country was too new to have established anything like definite land values and in the third place in a region as big as France and Germany put together, with half as many people as live in a fair-sized American city, you are bound to have too much cheap land.

When the tax came down on the land, thousands of the owners said: "Take the land, we don't want it."

So you see how it happened. But the Single Taxers say their day will come again.

W. H. PORTERFIELD, in *Cleveland Press*.

The Sole Solution

TO reduce rent, lower prices and provide employment for all who are willing to work we must take the rental value of land. That value was made by the presence of the people, their industry and activities, and to them it belongs, to be returned to them again in the services which we all use in common.

New York Tenant.

Extracts from Our Contemporaries Showing the Growth of Public Sentiment

STATE INCOME TAX RISKS

THE programme of the Jersey City Chamber of Commerce for a gradual shifting of taxes from personalty to realty is in direct line with the plan Pennsylvania has adopted, and there seems to be a very general consensus of opinion that such a change in our taxing system should be adopted. But one of the chief reasons for the adoption of the proposed increased tax on land, namely, its attractiveness to manufacturers, would seem to carry with it an equally strong reason why the proposed State income tax should be discarded. It is certainly no attraction to a business man to know that every detail of his business must be revealed to a State Board, and with a full knowledge of the kind of politics all too often played by State Boards, no manufacturer or other business man is going to relish the personal risk involved in any income tax plan.

It was not, primarily, the injustice of the personal property tax that brought forth the creation of the State Commission to examine our taxing system and to recommend changes. It was the competition Pennsylvania offered, whereby manufacturers were attracted there, that caused the Commission's appointment. The last thing, therefore, this State Commission can be expected to do is to recommend legislation that will be more likely to repel manufacturers than to attract them.

Just now a State income tax would seem to be an altogether too risky experiment. It is unquestionably an unnecessary one.

Jersey Journal.

INDUSTRY TAXED TO DEATH

A MEMORANDUM from the Canadian Manufacturers' Association to the Dominion Government dwells on the onerous taxation capital in industry has to bear. There is too much duplicating of taxation, as between Dominion, Provincial and municipal devisers of ways and means, and overhead is kept unreasonably high, especially now that sales are moderate and prices close. The memorandum mentions the case of one company operating in all nine Provinces. It is "taxed by the Dominion Government; it is taxed by each of the Provinces, in all cases as a corporation. Its shareholders are also taxed by the Dominion, Provincial and municipal governments on property, business, dividends and income." The duplicating is most discouraging to investors in industrial enterprise of any kind.

There is no doubt that the Excess Profits taxes bore heavily on many companies that were prevented by them from getting into a strong position to withstand deficit years. The cream of profits taken were in the good years. In the bad years the companies have to fend for themselves. The United States Government has taken cognizance of this by allowing companies to set off losses in 1921 or 1922

against profits in the other year, and base tax returns on the net for the two years. True, many Canadian companies went in for war-time expansion on an altogether unwise scale, putting profits into fixed capital, and not keeping them available for working in leaner times. At the same time, we have to take conditions as they are, and seek to work forward from them, and the multiplication of taxation is an obstacle that ought to be thoroughly considered and dealt with.

Has the taxation system of this country been driving Canadian companies to seek financial aid or backing from American capital? The immense growth of United States capital interest in our manufacturing—now from 50 to 60 per cent.—has occurred in this period of high taxation. In 1921, 559 manufacturing companies and 1,892 trading companies of \$73,000,000. How many more were saved from assignment by the selling out of an interest, or control, to an American company in a similar line? We had a mushroom growth in urban industry in the hectic war-boom period. The expansion of manufactures output from about a billion dollars in 1914 to three and a half billions in 1919, shows that some reaction was inevitable. But lean business favors the bigger companies, and multiplied taxation, operating as overhead, is less damaging to the bigger companies. In the interest of the small manufacturer especially, the bone and sinew of urban Canada, the government should seek fresh ways of lightening the tax burden on industry.

Mail and Empire, Canada.

WHO SHALL EDUCATE THE EDUCATORS?

THE National Economic Association, an organization formed by prominent American financiers and business men "to conduct a campaign of education of the American public on the present economic situation and its proper solution," has undertaken the difficult task of creating a public sentiment that will induce the United States Congress to deal with the problems of the tariff, national taxation, and international financial readjustment on a business basis. To this end the association proposes a nation-wide presentation, through the press and public platform, of what it regards as elementary facts relating to these questions.

That there is an urgent necessity for more and better education on economic subjects is evident. The crop of ill-advised bills introduced annually in Congress, embracing every variety of measures designed to remedy acknowledged economic ills by the enactment of more laws, testifies to a confusion of thought among constituents that finds expression in the proposals of senators and representatives. The collective wisdom of Congress cannot, and does not, far transcend the wishes of the voters by whom that body is elected, and no matter what the knowledge or convictions

of individual members may be, the lawmakers are unable to go farther than the composite conclusions of the constituents to whom they must appeal for re-election.

When it comes to the selection of the teachers who are to spread the sound economic doctrines that should govern State and National lawmakers, it will be found that there exists the widest diversity of opinion as to what constitutes "soundness." Political economy is not an exact science in the sense that the words are used in relation to the physical sciences. Most of the books on the subject are largely devoted to criticisms of some other writer's views on the same problems.

What may appear to be a correct taxation method, for instance, from the viewpoint of bankers or stockholders, may be widely divergent from the methods favored by the farmers. One of the best known publicity agents in the United States, who has represented coal-mine owners, railways, and other great interests in "educational campaigns," has recently stated that he had never studied what may be termed the one original American contribution to the theory of taxation—the proposal to untax industry and trade, popularly known as the Single Tax. If he is an example of the teachers who are to enlighten the American people on the tax question, it would seem to be desirable that another association be formed to educate the educators.

Christian Science Monitor.

GIVING MEN WORK

Commenting on the great fortune, estimated at more than \$300,000,000, owned by one of the few Americans who have for more than fifty years controlled the mineral oil industry of the United States, a writer finds some justification for conditions that make such abnormal fortunes possible in the fact that the multi-millionaire had "done" much to benefit the country and to solve the problems of others by giving them "work." This phrase embodies a popular fallacy that is responsible for much of the prevalent confusion of thought on economic questions; the belief that work, or the opportunity to labor and produce useful things, is a favor bestowed by some men on their less fortunate fellows, for which the latter should be duly grateful. In so far as this error is used to defend the exactions of monopoly or special privilege, it is distinctly harmful, and its frequent recurrence in the discussion of remedies for admitted defects in the existent social order shows the necessity for constant restatement of what should be recognized as fundamental truths.

It is not true that the owners of great fortunes give employment to "the poor people who have to work." It is the consumers of the goods produced who create the demand for productive effort, and it is the consumer who ultimately pays all wages. The owner of capital provides an absolutely essential factor of production and is entitled to fair return on his investment. He does not "give work" to any one.

It is the many millions of Americans who buy kerosene and gasoline who give employment to the large number of

workers engaged in producing, refining, and distributing those products. More than this, it is these same consumers who make possible the profitable employment of vast amounts of capital in the oil industry. Official investigations are being made into the peculiar situation that, with greatly increased stocks of gasoline, the price of this necessity has been advanced. If there is any justification for these high prices, it certainly is not to be found in the claim that the oil magnates give men work.

Christian Science Monitor.

A PUBLIC NECESSITY

The coal fields should be declared a public necessity at once and operated, under military rule if necessary; or impose a tax on the coal fields equal to the use value of the mines.

If this were done the strike would be settled immediately.

Coal would be produced, the miners would receive decent wages and the public would have sufficient coal for its needs at reasonable prices.

In the meantime every effort must be made to keep the realty interests from amending the emergency rent laws so as to permit them to freeze the tenants this Winter. They charge the tenants for heat and hot water and this they must provide.

The people are already aroused, but they don't stay aroused.

Failure on the part of Babe Ruth to make a home run when the score is tied, causes more distress to the public mind than the prospect of freezing next Winter.

The people love to kiss the foot that kicks them!

New York Tenant.

GOOD BUYING

ANNOUNCEMENT that the board of education holds a number of vacant sites for school houses, worth approximately \$600,000 but left unoccupied for three years and in some cases likely to remain so as many years more, should not be accepted as evidence of more extravagance or mismanagement on the part of the school authorities. It may represent good business, rather than bad.

The school board is in the construction business on a large scale, with plenty of capital and credit and a continuous demand for the buildings it constructs. If it finds it advisable to have sites on hand for future use, or buy them well in advance of anticipated building operations, that is no more than any enterprising private firm might choose to do. Letting costly land remain unoccupied and unproductive is not specially advantageous, to be sure, but the school management is exceptionally well situated in that respect, having no taxes to pay. *Cleveland Press.*

So far from their being anything unjust in taking the full value of landownership for the use of the community, the real injustice is in leaving it in private hands—an injustice that amounts to murder and robbery.—HENRY GEORGE.

The Example of Denmark

ALL out-and-out reformers will be keenly interested in the Act which has been passed in Denmark to levy a national tax on all land. It is quite evident that the Danish people are under no illusions regarding the needs of their country. In the current number of *Land and Liberty* there is a full statement as to this great and significant adoption of a land reform which has so frequently been advocated in these columns. We have been amazed over and over again to find that the case for a real land tax has not been accepted gladly as a practical solution. It is only too true that this country is afflicted with unemployment. Palliatives have been offered, not cures.

The doctrinaire attitude will not do. Some really practical scheme is wanted. The present land laws are against adequate development of the natural resources of the country. Yet if this could be done, would not production be vastly increased and men now unemployed find that work useful to the community was at hand? The existing conditions are exposed by *Land and Liberty*, which points out that access to the land is "the basis of all production," and "if land is denied, men are necessarily idle." At present, it pays to let land remain out of cultivation; it thus escapes taxation. But "let 30,000 approved applicants for small holdings in England and as many in Scotland wait upon the pleasure of some landlord or drift into the towns or overseas." These things have much to do with unemployment. At any rate, Denmark has set Great Britain an example, a fact which should stimulate advocates of the taxation of land values in this country. Denmark is, in fact the first country in the world to introduce the system of land value taxation on clear-cut principles, with a flat tax on all land values.

There is the full application of the principle without fear or favor. As the writer in *Land and Liberty* puts it, "land value is treated as a common fund, to which no one individual has a greater right than any other." There is every provision for the valuation of land by local courts and committees at periods frequent enough to disclose the true conditions, to the advantage of the community. The rate of the new tax is approximately one-third of a penny in the £ of selling value. To those who say that the tax is small the answer is that, being universal in application, it will bring a satisfactory return. Then again, the beginning has been made with the valuation. The country adopting this method of making the land yield its increase to the community can periodically raise the rate as the need arises for the relief of burdens which restrict industry and impose taxation on enterprise. These burdens may be finally got rid of if the land value tax is progressively applied.

Taking all the facts into consideration it is not surprising to find that very great interest has been aroused in this country by the step which Denmark has taken. We have referred to the crippling of industry by the tax on improvements. The Denmark measure will displace this taxation by an arrangement which will ultimately profit

the community still further; a great reform is launched and a principle established. The people in Denmark see the value of two things—"an equal tax on equal land," with real Free Trade, and the abolition of the taxation on industry and enterprise. Thus they have set their hearts on true reforms. The new Bill is the fruit of strenuous agitation, zealous and persistent work, and of faith in the efficacy of the system.

Express and Star, Birmingham, England.

Just a Sample Municipality

THE average citizen who took the trouble the past week to see what the assessor's department had been doing this spring and summer tottered and gasped for breath when he found out. Land valuations had been but little disturbed but improvements have been sky rocketed. The ordinary little home that was fixed at about \$2,500 in 1921 will be found roosting somewhere around \$5,000. The total increase in the city is about \$7,000,000.

If the humble citizen dares approach the throne and offer to sell for \$4,000 a house and lot assessed at \$5,000 he is told that they are not in the real estate business.

A city that five years ago had no bonded debt except a few thousands of ancient school and harbor bonds and the self effacing utilities debts, now has about a million and a quarter dollars of bonded debt and sends the assessor out with instructions to boost her away up to keep above exhaustion of the constitutional 5 per cent limitation.

Can anyone imagine a more perfect device for increasing already high rents, and making worse a housing shortage, than by discouraging the building of homes by making it easy to hold vacant property and hard to hold improved property. If the plan was to throw the building trades out of work and encourage the industry of raising thistles and collecting old tin cans the system adopted was perfect. They think the citizen is so docile that he has ear holes in his hat brim. If he stands for this outrage next April he ought to have them.

Manitowoc (Wisc.) *Pilot*.

Our Proposal Well Stated

THEORETICALLY, the present system of production is based on the principle of freedom for the individual to produce, and to hold what he produces as his property. It is, therefore, in theory at least, the antithesis of Socialism, which aims to control the productive activity of the individual and to distribute the product of industry in accordance with needs. The fault of our present system does not lie in its theory of individual liberty, but in the fact that it fails completely to carry out that theory in practice. We insist on "the right to work," and especially so in these days of strikes when the labor unions appear to be interfering with that right; and we also prate of the sacredness of property rights. But, at the same time, we deny the right to work by permitting the monopoly of the basic necessities

of industry, which are raw materials and land; and we violate the sacredness of property rights by permitting the government to confiscate the property of the individual through taxation of the fruits of his industry.

By increasing the rental charge for the privilege of land ownership, we can break monopoly and abolish taxation, and thus bring into agreement the theory and practice of our system of production. Then we shall have a system of production in accordance with the principles of liberty upon which this nation was founded, a system infinitely superior to any form of socialism, which denies the liberty of the individual. JOHN L. CODMAN, in the *Freeman*.

THE new school of politics stands for utilizing every bit of land for the benefit of the entire community, and for going forward and preventing monopolies of land, as well as monopoly of any other necessity of life. Read your party's platform and see that there is a satisfactory rent plank in it. Vote accordingly.

F. H. LA GUARDIA, in *N. Y. Evening Journal*.

Music and Taxation

ACCORDING to *The Mail* of July 1, the Mitcham Brass Band is likely to be broken up on account of the demands made by the Federal taxation authorities. The band has been in existence since 1902, and its services have been freely available for patriotic and charitable causes. Not any of the bandsmen derive any monetary benefit from the band. Recently the Federal Taxation Department demanded the appointment of a public officer to deal with taxation affairs, and insisted that income tax returns should be sent in by the band. Not one of the members would undertake the clerical work demanded by the taxation authorities, and consequently the department intimated that it would use the power conferred by the Act, and arbitrarily appoint a public officer to do the work associated with the keeping of the band accounts and the sending in of the returns. The outcome is that the secretary has resigned, and not one of the members will accept the position. The reason given is "they could not see why their leisure hours should be spent in compiling useless figures for a department which seems to have set its mind on breaking up such a body. There is now a big possibility of the band becoming defunct." The bandsmen are justified in the stand they are taking. The raising of revenue by means of an income tax is a cumbersome and costly method. It is a tax on the industry of the people, and it is pleasing to know that this fact is being realized. It is in cases like the Mitcham Band which emphasize the need for a change in our taxation system.

Peoples Advocate, Adelaide, So. Australia.

HENDRIK VAN LOON blames the "all-to-sudden introduction of machinery" for the wretched poverty of Europe, but doesn't say what caused the poverty that afflicted the world before the machines were invented.

—H. M. H.

Recalls Thomas Spence

A PROBLEM clearly stated is more than half solved. That problem, the Economic Problem, the Labor Problem, the Social Problem—the name matters not—it is the thing itself that counts—was clearly stated by Lincoln, back in 1858 when he said:

"That is the real issue. That is the issue that will continue in this country long after our poor tongues have been silent forever. It is the eternal struggle between Right and Wrong. It is the Spirit that says, 'You toil and work and earn bread and I'll eat it.'"

How true! The poor do all the hard, rough work, while the rich do not work at all, although they have abundance. They get without labor what the masses of the people earn without getting. How do they get it? Simply by crooked taxation! As Goldsmith says, "Laws rob the poor while rich men make the laws." He also says, "The robes that wrap their limbs in silken sloth, have robbed the neighboring fields of half their growth."

The man who first solved this problem in America was Henry George when he wrote, "Progress and Poverty" or Increase of Want with the Increase of Wealth, and the remedy, the Single Tax Idea.

All objections against it are answered in the book itself long before the objections are made.

But George was not the first to see that poverty has its root in crooked taxation that takes from the mouth of labor the bread it earns, instead of taking or taxing the unearned increment of Land Values. Back in 1795, there was an Englishman, an ex-teacher and a member of the Philosophical Society of Newcastle, Thomas Spence, who saw the same truth. Of him, some poet wrote:

"All Nature's laws, he freely, clearly scanned
And found the summum bonum in the land.
He found that Justice, rooted in the earth,
Gave men new Rights and Liberty new birth.
That man, that Honest man, was Thomas Spence,
Whose genius, judgment, wit and common sense
Confounded all the learning of the schools,
And showed that statesmen are but learned fools;
That priests preach future worlds of joy and bliss,
To rob the weak and cheat the poor in this.
Or else their motto and their cry would be
'Let all be equal and let all be free!'"

That's it! Equal so far as all having an interest in the earth, the land, the source of Jobs, of Wealth, of Life, of everything, and the Single Tax as fast as we can get it, little by little, will restore to the proletariat, the disinherited, their interest in the earth.

Let those who see this great truth, preach it, teach it, get people thinking about it, discussing it till all shall see it. Let none falter who thinks he is in the Right for only the Truth can set us Free.

W. D. LAMB, in the *Hobo News*.

Arrows By the Way

HAVING settled some business at the Catholic printing establishment, I asked the lady at the counter, who, by the way, is exceedingly cordial, to introduce me to the priest who edits their paper. Very courteously he asked me to take a seat.

"No, thank you, I have just taken the liberty of coming to preach you a three minutes' sermon. My leisure is very brief and possibly yours is the same, so I must ask you in the language of the poet, to lend me your ears.

"You believe that God made this world, and that He has placed it in our hands to administer for His children. Now we can use it in two ways. From its materials the farmer provides us food, that we may be fed; the builder turns clay and timber into dwellings and a multitude of other people are doing their best to produce other things, that our wants may be well satisfied.

"Then I see other people who get hold of the valuable lands; but they produce nothing. They are able to say to their fellow men: You must pay us for the occupation of this planet and for a chance to get at its bounties. You must pay us, generation after generation, for this privilege to the end of time.

"Thus instead of every one doing his best for his fellows, like a band of brothers, some use the land for production, while others use it for extortion—and that is not brotherhood."

Then I concluded slowly:

"WITHOUT BROTHERHOOD, WE CAN NEVER HAVE THE KINGDOM OF HEAVEN ON EARTH."

My next interview was Bradstreet's where I wanted information respecting bankruptcies. There I was received very courteously by the Agent.

"Some of your reports tell what percentage of business achieve success. I would be much obliged to you if you would let me have a copy."

Handing me a report, he said: "We give the numbers of failures, and we also state so far as we can, the causes of these failures."

"I am aware of that," I replied, "but you give only the proximate causes, not the ultimate causes. Now, it is my study to find out the ultimate causes—why it is that every ten years we have an inundation of bankruptcies. Every twentieth year it has been extremely severe."

"After the introduction of the railroads, there came a mania of land speculation. In 1830 the best quarter of an acre in Chicago sold for \$20.00. Six years afterwards it sold for \$25,000.00. Then there came a break and five years afterwards that lot sold for \$1,000. You may make up your mind there were some bankruptcies there. So bad was the break that nearly all the banks in the States closed. When the war against Russia in the '50's raised the price of wheat to more than double the average figure, another speculative mania took possession of the people, with a

break so bad in 1857 that again nearly all the banks closed. More than half the workmen in New York tramped the streets day after day, looking for work as the traveller looks for water in the desert. The charities were worked overtime."

"How do you account for these?" asked my host.

Bringing my two hands together, "You see these two hands how they help one another? Tie up one hand and where am I? My efficiency is less than one half. So it is with labor. One a farmer, another a mechanic, another professional, and so on. They are the hands of humanity. How much they do for one another, you may judge, when you ask what would happen if we stopped all the help that labor gives to labor, we would ruin our civilization as effectually as if the earth was blown to pieces with an earthquake. Without this mutuality of labor, with its special tools and special skill and knowledge, civilization and prosperity never could be. This is the relation that gives riches for riches, service for service. Product pays for product, so that no debt necessarily remains, or nearly so.

"But when we look at the fact that the best acre in this city was presented as a free gift about the year 1800, and that the last piece that was sold on that acre was at the rate of upwards of \$6,000,000 per acre, was there any similarity to the rule of benefit for benefit? Land near by, which sold a hundred years ago for one dollar per foot with a depth of 200 feet, cannot be bought today for less than \$10,000 per foot frontage with a depth of 100 feet. This is the growth of an immense liability, so that any man who tries to get a good location for his business goes in with a handicap, an immense obligation, which leaves a great deal of the business carried on with a very close margin, so that when any extra pressure comes or sales fall off, there is bound to be a flood of wreckage.

"You report that some of the causes of failures are the shortage of capital. But you give no hint why it is that so many men are compelled to embark on business with such a lack of capital. With the growing obligation for occupation of the best sites, there must necessarily be a great deal of business on 'thin ice,' hence the crop of failures."

The agent thanked me very much for the information I had given him, and I retired with the feeling that I had shot another arrow to the bull's-eye. GUILLIAM ALEXIS.

"THE closed shop does not permit all men to work," says the A. P. A. in a big advertisement, Sept. 14. Well, neither does the closed earth, maintained by landowners, permit all to work. Why is the A. P. A. silent about that phase of the subject?—H. M. H.

BOND issues enable land speculators to make you pay twice for public improvements.—H. M. H.

"WHILST another man has no land, my title to mine, your title to yours is at once vitiated."—EMERSON.

Land Monopoly in the Roman Empire

(Address of B. Sleicher, reported in the Sydney Standard.)

IT seems probable that at Rome in the earliest times land was not private property, but was held in common by the clan. But by the time of which we have any definite records private ownership of land had become the rule, and there was considerable inequality in the size of holdings. Moreover the constant wars with their near neighbors often compelled the smaller holders to mortgage their farms to make good their losses, and thus under the harsh law of the time many not only lost their land but even became slaves of their creditors. Thus between about 500 and 400 B. C. there was much strife between the rich and the poor, especially as the latter, being plebeians, were at the time excluded from all political power. But soon after the latter date conditions improved. Rome now began rapidly to extend her power over Italy, and large areas of conquered territory became available. A policy was adopted of settling military colonies at all places of strategic importance, the colonists receiving allotments of the conquered land. In this way landless citizens were provided for and discontent was allayed, especially as about this time the plebeians were admitted to an equal share of political privileges. But large areas of conquered territory also passed into the possession of the rich class under the tenure known as "occupatio." Under this the land remained legally public property and could be resumed at any moment by the State without compensation; the occupier was supposed to pay a small rent. But as the Senate and the magistrates who administered the law themselves belonged to the richer class and held large amounts of land under "occupatio" they took great care that the land never was resumed or the rent demanded. At the time, as there was enough land for everyone, this practice did not cause much trouble, but, as we shall see, it led to serious consequences later on.

THE EFFECT OF THE PUNIC AND OTHER WARS

The real trouble began after the war with Carthage, generally known as the Second Punic War, which devastated Italy for 16 years from 218 to 202 B. C. From this date the changes that led to the destruction of the class of small farmers, who had been the backbone of the Roman republic. Several causes combined to produce this result. Most of the farmers had served for years in the army and had lost the taste for the hard and monotonous life of a small farmer and craved for more excitement and variety. Many of them were not anxious to resume work on their old land, especially as most of the farms had been devastated in the war or had gone to ruin during their owners' absence. Many of the small holders therefore were ready to sell their land and drift to the city, and at the same time a demand for land on the part of a small body of wealthy men arose, also caused by the war. For, as a

result of the Punic war and the other wars with Macedonia, Syria, etc., that followed, in all of which Rome was victorious, enormous sums in the form of indemnities, plunder, and so on, poured into Rome, and most of this seems to have found its way into the private pockets of members of the governing class.

LARGE ESTATES AND GANGS OF SLAVES

It naturally occurred to the new capitalists that it would be a good investment for their money to buy up the derelict small farms, throw them into large estates, and work them with gangs of slaves. All the circumstances of the time therefore combined to substitute huge slave-worked estates owned by rich absentee landlords for small farms worked by the owner and his family. This change took place at varying rates and to different extents in different parts of Italy, but by 140 B. C. it had gone so far that patriotic men began to be seriously alarmed, for the source from which the State had drawn its best soldiers seemed to be in danger of drying up and city loafers would make a poor substitute in the armies for the yeoman farmers with whom Rome had won all her great victories. Yet for a long time men were reluctant to propose any reform, for the wealthy landowners were so firmly entrenched in the Senate that it seemed impossible to do anything against them without overthrowing that body entirely, which men were reluctant to do, for they could see no other body that could replace it as the governing power in the State. The Senate was composed of all who had held the lowest grade of magistracy (that of quaestor), and its members held their positions for life. It therefore contained all the political experience and skill in the State. Neither the un-coordinated body of magistrates, each of whom was practically a law unto himself, or the assembly of citizens, a huge and unwieldy body, could possibly replace the Senate as administrator of the great empire that Rome had acquired.

TIBERIUS GRACCHUS

However, at length in 133 B. C., a reformer with sufficient courage appeared in the person of Tiberius Gracchus, a young man of the nobility, who, while travelling through Italy on his way to military service in Spain, had been so alarmed at the condition of the districts through which he passed that he determined to do something to effect a reform. In 133 he was elected tribune of the people, an office which conferred the right of submitting bills to the assembly of the people for passage into law. The bill which he introduced is interesting, as being the only really determined attack on land monopoly in Roman history. It provided:

(1) That all land under "occupatio" should be resumed by the State without compensation, except 500 jugera for each occupier and 250 extra for each of his sons up to two, which would be granted to him as freehold. (A jugerum was about two-thirds of an acre.)

(2) Compensation for improvements on resumed land. This provision seems to show that Gracchus understood the difference between unimproved and improved value.

(3) Allotment of the resumed land to landless citizens in farms of 30 jugera each, which were to be inalienable and subject to payment of a small rent to the State.

(4) Election by the people of a special commission of three to carry out the resumption and distribution.

GRACCHUS APPEALED TO THE PEOPLE

The provisions in (1) and (2) aimed at appeasing the occupiers, who had held the land so long undisturbed that they had come to look on it as their absolute property. (3) was intended to prevent the allotments from being bought up and combined again into big estates. (4) was necessary, as to leave the administration of this law to the ordinary authorities would have stultified it, as they all belonged to the class that was bitterly opposed to it. The landlords were furious and were not in the least mollified by the concessions made to them. When Gracchus, before presenting his bill to the people, submitted it first to the Senate for approval, as was customary, though not required by the strict letter of the law, it was rejected. He therefore reintroduced it with clause (2) omitted and presented it direct to the people, who passed it with enthusiasm. The commission was at once elected and started work. It was composed of Gracchus himself and two of his relatives. But his year of office was now drawing to a close and his enemies intended to have their revenge when he was again a private citizen (for by Roman law a magistrate was immune from prosecution or attack while in office). In self-defence Gracchus decided to stand for re-election (though it is doubtful if this was legal at that time). His enemies determined to prevent this at all costs; they spread the rumor that he was aiming at making himself king, and when it still seemed likely that he would be successful, he was attacked on the election day by a mob of infuriated landlords and capitalists and murdered.

HOW THE BIG ESTATES GREW AGAIN

Though they had thus revenged themselves on its author, the landlords did not dare to interfere with the law, which was too popular with the common people. The commission continued its work and in the next few years distributed all the available public land. But their work was of no lasting benefit, for a few years later the holders of the allotments were relieved of the payment of the rent to the State and at the same time permitted to sell their holdings. Of course, the same causes as before again came into play and most of the small holdings were once more absorbed into big estates. With our present knowledge we can see that the Gracchus reform was on the wrong lines and was doomed to fail. For, as Henry George has pointed out, land monopoly cannot be destroyed by distributing the land in small portions among the citizens, but only by taking the rent as public revenue. Gracchus' fate did

not encourage others to follow in his steps. Subsequent reformers aimed rather at mitigating the effects of land monopoly than at destroying it. The most important measure aiming at this was that which provided cheap corn for the poor of Rome. In 123 B. C. it was enacted that all citizens who applied personally in Rome should be given $1\frac{1}{4}$ bushels of corn per month at about half market price, and later on the corn was given away gratis. As the free corn could only be obtained in Rome, of course this measure only attracted a still greater crowd of destitute citizens to swell the idle mob there, and, of course, the great increase of population thus produced raised land values in the city and enabled higher rents to be charged. So the men who had been driven out of the country by the land monopolists were still compelled to pay tribute to them in the city.

STRANGLED BY LAND MONOPOLY, TAXATION, AND OFFICIALS

After the fall of the Republic the emperors, beginning from Augustus, established an efficient and on the whole honest administration, and gave the Empire a new lease of prosperity. But the government was mechanical and bureaucratic, and nothing was done to curb land monopoly. In the succeeding centuries these evils gradually intensified; the taxation, levied entirely on the fruits of industry, became more crushing, the officials became more numerous and interfering, and land monopoly became stronger. Finally the Empire perished, strangled to death by these three evils. Is not its fate a lesson to us? If allowed to continue, land monopoly will surely destroy our civilization, as it destroyed that of Rome. But we have one great advantage over the Romans. Thanks to Henry George we are in a position to understand clearly the disease from which we are suffering and how it can be cured, while they had no clear understanding of either of these things. Let us see that we do not fail to apply the remedy before it is too late.

CORRESPONDENCE

DR. GARVIN'S LAST WORD

EDITOR SINGLE TAX REVIEW:

Your last very interesting copy of the REVIEW reminds me of a lecture I once heard by Wendell Phillips. His topic was "The Reformer," and he pointed out the difference between him and the statesman. Both had their uses, he said; the one blazed the way and the other did the constructive work afterwards. His theory was that there should be no conflict between the two, but harmony. He had in mind, of course, the abolition of chattel slavery, and Garrison and Sumner. It seems to me the same reasoning applies to the gaining of a free earth. We who try to legislate must put our theories into an Act. As for myself, in support of such legislation I appeal to its moral side and to its social blessings, as well as to the benefit to all concerned of abolishing taxes.

It seems to me now, that a mistake was made in that a Single Tax party was not started at the time of Henry George's death. Minor parties in this country do little but educate, but they are excellent means of educating.

Here in Rhode Island the cause is getting more publicity by reason of the fact that it had candidates upon the ballot last election and intends to do the same this year. Some of us older Single Taxers wish to see some results before we die, and this may explain our adhesion to one of the two fighting parties. Speaking for myself, I do not object to the new party organization of the younger men.

LUCIUS F. C. GARVIN.

THE BISHOP'S FALLACY

EDITOR SINGLE TAX REVIEW:

In the July-August number of the REVIEW you have an editorial reference to the strictures passed by Bishop MacDonald upon my address to the Single Tax Association of Victoria, B. C. In this connection you say, "Mr. Bengough is fond of laying stress on the fact that the Single Tax permits private ownership of land while taking the value that attaches, not to the land, but to the presence of people. While not desiring to quarrel with this mode of statement, since its literal truth is not to be denied, we are doubtful whether those who profit by the taking of economic rent will find it any more palatable. And this conclusion is borne out by the Bishop's criticism."

Permit me to say that in using this mode of presenting the subject I am not chiefly concerned with making the matter "palatable" to land speculators. I use it because, as you say, it is the literal truth. But I think also that it is well to avoid raising unnecessary opposition, which the denunciation of private property in land is apt to do. The average hearer infers that you are advocating communism, because he thinks that the only alternative. It is not present to his thought that undisturbed, peaceful possession is practically equivalent to ownership. There is no need of thus running the risk of being taken for a Bolshevik.

You quote a passage from the Bishop's criticism as follows:

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

In your pointed comment on this you remark, "The fact is the reverend Bishop has not examined the nature of land value or economic rent." I would add that manifestly his fundamental fallacy is in regarding land as "property." His objection to the Single Tax is that it applies to the man who "happens to own land" but not to the one who happens to own houses, or other forms of wealth.

J. W. BENGOUGH

Toronto, Canada.

FROM AN OLD FRIEND

EDITOR SINGLE TAX REVIEW:

I congratulate you heartily on the vibrant note you sounded in your "Call to those who believe in Henry George's message of freedom."

This article stirs the blood and revives the enthusiasm of the early days and together with your equally fine article "Land Tenure or Tax Reform," constitute the real reasons for the formation and propaganda of the Single Tax party.

If the party dilutes its doctrine to the taste of the landlords, who may or may not be benefited by the exemption from taxation of improvements, it deserves to fail; whereas, if it preaches the right of this generation, and those to follow, to a freed earth with its open opportunity, it will appeal to the whole electorate and force this basic principle forward as a live issue.

ANTONIO BASTIDA.

PROFESSOR BRINSMADE APPROVES OUR STAND

EDITOR SINGLE TAX REVIEW:

Regarding your controversy with the Los Angeles League and Mr. Cooley I approve your stand heartily. The trouble with most Single Taxers is that they are respectable, cost the cause what it will. The crime of respectability is what caused the Kaiser to militarize Ger-

many and wreck the world. Until we Single Taxers can purge our movement of "respectability" there is little hope of even causing serious alarm to the lords of the earth, much less unseating them. May you hew to the line, let the chips fall where they may.

R. B. BRINSMADE.

Mexico City, Mexico.

ALEXANDER MACKENDRICK, TOO

EDITOR SINGLE TAX REVIEW:

You are doing splendidly, and I am heartened by seeing you stand for the moral argument our question involves, and for the spiritual evolution it aims at.

ALEXANDER MACKENDRICK.

Glasgow, Scotland.

READS EVERY WORD OF THE REVIEW

EDITOR SINGLE TAX REVIEW:

I read every word of every issue of the REVIEW. I had a most interesting letter from a friend whom I've been working on for years as a possible disciple making reference to your article, "A Call to Those Who Believe in Henry George's Message of Freedom." He was so impressed with its force that he took time to quote freely from it.

C. A. LINGHAM.

Mansfield, Ohio.

A VOICE FROM CALIFORNIA

EDITOR SINGLE TAX REVIEW:

The principal reason for these lines is to express my admiration for the sturdy and able manner in which you uphold the banner of Henry George that it may be seen of all men. Your reply to Stoughton Cooley is complete and unanswerable.

W. H. MAGUIRE.

Ontario, Calif.

THE MESSAGE IS SIMPLE AND DIRECT

EDITOR SINGLE TAX REVIEW:

As land reformers we are ruled by fear. We are fearful of telling the truth. Several generations have come and gone since the message of Henry George was given to the world. We have not added a jot or tittle to that message. We have not been able to improve upon it. The years have passed without the large majority hearing of the glad tidings. Let us cast off every extraneous idea of currency reform, government ownership of this or that, and simply declare that "The earth is the Lord's and the fullness thereof." You and I as a part of the Lord or his sons have our rights and man-made law cannot change the divine order. Such a message is simple and direct.

MORRIS LYCHENHEIM

Chicago, Ill.

MISSES OUR ARGUMENT ENTIRELY

EDITOR SINGLE TAX REVIEW:

In your July-August issue you had a letter from Mr. C. F. Hunt, "A Lone Note of Dissent," although the same issue contained a communication from Mr. Cooley on practically the same line, which strikes me as a most forcible rebuttal to your plan of independent political action.

As far as the emotional end is concerned, I do know that Henry George never had that in mind at all when he decided to run for Mayor in 1886. I thoroughly discussed this with him, and his sole idea was that with no prospect of success an exceptional condition had arisen when there was an advertising possibility through political action. No such condition exists today.

In 1887 he ran for Secretary of State much against his will, but because he felt as if he owed it to the labor unionists who had supported him the year before. In 1897 he again ran for Mayor but rather against his own judgment, and as it turned out the old advertising value did not prove effective. His thought was always for education and not for immediate political effect.

It seems to me that Mr. Cooley's comparison of the 454 votes for a Single Tax candidate for Mayor with the educational effect that

produced a ten year exemption for new improvements is a perfectly valid one.

Oddly enough in the same issue is a letter from Mr. Camm, who argues that the Anti-Saloon League 'did away with booze'—which they have not done, by the way, they have only made it cost more—only by political action through the Prohibition party. As a matter of fact they ignored the Prohibition party entirely and worked through the existing party organizations solely. I would hate to see Single Taxers follow their abominable system of lobbyism, but it certainly was more effective than the direct action ever had been.

New York City.

E. J. SHRIVER.


HOW A CALIFORNIAN SEES IT

EDITOR SINGLE TAX REVIEW:

The Secretary of State for California has just issued for publication a list of questions, a copy of which I will enclose, which will be on the ballot to be voted on at the coming election in November. The Single Tax is included in the list, and this is the first news we have had that Mr. Robinson has been successful in securing the required number of signatures to put the measure on the ballot. There are thirty different questions submitted to the voters for referendum vote, a number of which, like the Single Tax, are constitutional amendments. Some of these questions, like anti-vivisection, chiropractors examining board, and Single Tax have been on the ballot several times before, but it does not appear that any of them have lost much by repeating their efforts. On the contrary, the chiropractors have steadily increased their vote and have every indication they will win the next time.

In addition to the thirty questions submitted by the State, each municipality submits a list of questions for referendum vote. Last election the city of Oakland had twenty questions on the ballot, which included such subjects as increase in firemen's pay which was defeated, school bond issue which carried, consolidation with Berkley and other towns which was defeated, and numerous charter amendments. These questions usually overshadow in interest and importance the rival candidates for office, and party lines are not rigidly drawn. It will be seen from this that a voter in California has a whole lot to think about on election day, and for days previous to the election. The mere fact that the same question has been on the ballot before is of no import one way or the other.

All of these questions have their influence on related questions, which is educational, and cannot help but produce a good effect for the Single Tax. For instance, one of the measures to be voted on would permit the State to own and operate water and power plants, and provides a large bond issue for the same. You can readily see that anyone supporting it would be apt to be sympathetic towards the Single Tax.

Mr. Robinson deserves a great deal of credit for his success in getting the Single Tax on the ballot. He came into the State just eight weeks ago, and with very little assistance, and insufficient funds, he secured the sixty thousand signatures which the law requires. I do not think differences of opinion among Single Taxers here will have very much effect on the vote. California can always be depended on to give one fourth its vote in favor of the Single Tax, and if there is some effective work done, the vote may reach one third the total vote cast.  Oakland, Calif.

P. Y. ALBRIGHT.

NEWS NOTES AND PERSONALS

DR. VICTOR ORZECZOWSKI, of Detroit, a well known Polish physician is doing great work for the cause in that city. He will visit Poland in October, returning in February. He intends then to dispose of his property and make his home in his native country where he will devote all his energies to educational work along Single Tax lines.

Dr. Orzechowski came under the influence of socialistic teachings at the University of Warsaw, but his attention being directed to "Progress and Poverty" and the "Science of Political Economy," together

with Max Hirsch's "Democracy versus Socialism," he soon became a Single Taxer. He has founded in Detroit a Peoples' University which is doing great work among the Poles.

LONA INGHAM ROBINSON, despite her activities in California, finds time to contribute an article on the "Taxation of Land Values" to the *Producers Call*, of Oregon.

THE National Get Together Progressive Thinkers met at Columbus, Ohio, on October 1st to 8th. Reports have not reached us of the work of the Conference.

HAROLD SUDELL, of Parkersburg, Pa., has addressed a letter to Harvey W. Krause, Treasurer of West Chester County, Pa., arguing that the system by which taxes are imposed and collected is a vicious one. "It should be obvious that an infinitely wiser and better method is to be found by levying taxes upon the holding of land instead of its use."

IN A recent editorial, the *New York Times* speaks of the late General Gorgas as a "great soldier sanitarian." It tells how England gave him a decoration coveted by its own scientists and that France made him a Commander of the Legion of Honor. This was the man who declared that the Single Tax would banish disease.

LINDLEY M. GARRISON, former secretary of War under Wilson, in a recent interview, sees the birth of a new party and the death of the parties. But how shall the new party survive if it has not some vitalizing principle?

A RECENT issue of the *Bridgemen's Magazine* contains some verses from the pen of John Serrigan, entitled "Why the Landlord Raised the Rent." Mr. Serrigan is a veteran Single Taxer from whom we are glad to hear even in this indirect way.

THE *Cleveland Enterprise* is printing serially the work "How to Get Rich Without Working," by Homer Edward Bailey, a rattling Single Tax story familiar to many of our readers. Mr. Bailey, who died several years ago, was a brother of Warren Worth Bailey, editor of the *Johnstown Democrat*, who once served a term in Congress.

FELIX VITALE, the author of "Poverty and Discontent, Its Cause and Remedy, a Report Presented by Dr. Iatros Makarios Zoydes, Charge d'Affaire in Washington, by order of the Minister of Education (in Athens), Anthony H. Molinas," has presented a copy of this literary tour de force to Mrs. Molina, with the following inscription: "Please accept a copy of this little work, the fruit of the teachings which I received from my never-to-be forgotten friend, Antonio Molina."

D. P. DEAR, of Meridian, Miss., sends us a circular of a real estate dealer in his vicinity who advertises the sale of lots. Across the page of this circular in large type appears the words, "The Owners of the Land are the Kings of the Earth."

WE ARE sorry to chronicle the death of Penrose N. Ions, of San Angelo, Texas. Mr. Ions was a soldier of the Confederacy, and after the war completed his education at the Georgetown University. For years he was a newspaper man at the national capital. Later he left Washington for Texas and established the first newspaper in Green County. He made many contributions of articles on the Single Tax to the *Dallas News* and other papers of his State. Toward the close of his long and useful life he was an invalid.

ARRANGEMENTS have been made by which Louis F. Post, former Assistant Secretary of Labor, will deliver a series of lectures under

the auspices of the Manhattan Single Tax Club, New York City, to which applications for lecture engagements should be addressed.

FREELAND HOWE, Single Taxer, has a communication in the Norway (Maine) *Advertiser* dealing with land titles and the teachings of Henry George. Another communication of Mr. Howe on the same subject appears in the *Christian Science Monitor*.

MANY of our readers will be interested to know that Dr. Marion Mills Miller is now associate editor of the *India Rubber Review*, at Akron, Ohio.

AN ARTICLE appears on the front page of the Cleveland *Plaindealer* for Sept. 18, by Martha Ann Aiken, with a picture of Mrs. Charlotte Smith, the efficient secretary of the Cleveland Single Tax Club, under the title, "Writes, Talks and Lives the Gospel of Henry George." Mrs. Smith tells of her conversion to the doctrines which began by hearing a speech from C. E. S. Wood, in which the speaker referred to the Single Tax as the cure for poverty. She then turned to the reading of books on the subject. She says of her work as secretary of the Cleveland Club, "It is my work and my religion, too."

A LETTER in the Cleveland *Press* from Charlotte Smith tells the history of the so-called Single Tax experiment in South Vancouver. It ought to give our opponents in that city something to think about.

A RECENT book, "My Boyhood," by John Burroughs, with an addenda by his son, Julian Burroughs, contains a letter from the famous naturalist to his son written in 1897 which says: "I stayed with Hamlin Garland, at the New Amsterdam. I like him much and he is coming." In this connection, it may be mentioned that a well written study of the works of Hamlin Garland appears in the literary supplement of the New York *Evening Post*, of August 19.

ANOTHER *Union Labor Bulletin*, of the same typographical and literary excellence as its predecessors, is to be credited to Mr. Lewis and his able staff. It is a magazine of 140 pages and a beautifully illustrated cover published as a supplement to the *Buffalo Labor Journal*. It contains much Single Tax matter from the pens of John Z. White and Joseph Dana Miller.

HON. GEORGE H. DUNCAN, of East Jaffrey, N. H., who has served one term in the legislature and who was a member of the recent Constitutional Convention of the State, is a candidate on the Democratic ticket for the legislature this Fall. Every indication points to his election.

COBOUGH, ONTARIO, voted on a proposition to exempt improvements early in the year. The affirmative vote was 196, negative about 500. The campaign was promoted by W. R. Whitelaw and Mr. Henry A. Allan.

THE death of Johan Hansson, of Whitestone, L. I., as the result of a fall from a ladder, deprives the Single Tax party of one of its most devoted members. He was faithful in attendance and always to be relied upon for financial contributions to the work.

IN THE *Sample Case*, a magazine in the interests of commercial travellers, for October, Harry H. Willock has an article under the title, "Keep Hogs Out of the Trough." We hope to give in our next issue extracts from Mr. Willock's contribution.

ON OCTOBER 18 a National Conference on the Taxation of Land Values will take place in Edinburgh, Scotland. We hope to present a good report of this in our next issue.

FROM the invitation to a dinner to be given at San Diego to George W. Slocumb we extract the following which will introduce Mr. Slocumb

to readers of the REVIEW who will want to know more about him:

"Mr. Slocumb is the most unique human discovery that California has ever made in her political adventures. He is a wage earning mechanic, self-educated and self-supporting. In appearance he is tall, angular and Lincolnian. In expression he is kindly, earnest, deliberate and direct—an orator with no attempt at oratory. He is making history in California."

HERE is an extract signed by the Chamber of Commerce and printed in an introduction to the Pittsburgh City Directory for 1921:

"Natural resources, fuel and contributing facilities are the dominant forces that wrought Pittsburgh industrial supremacy. But contributing causes have reinforced the manufacturing advantages of the district. In 1910 Pittsburgh's levy upon manufacturers for personal taxation was almost nil. In 1911 it was made nil by the complete removal of the tax upon machinery. Pittsburgh is today the only city which offers this encouragement to manufactures."

J. H. HENSEN is the Single Tax poet of Grand Rapids. Here are some of his verses printed in the Grand Rapids papers:

We'll untax all the vacant lots
Of Mr. Brown and Jones;
And tax the things the children like—
The milk and ice cream cones.

And we will tax the married folks,
So do not be afraid;
We'll double tax the bachelor
And treble tax the maid.

THE newspapers of Havana, Cuba, made mention of Samuel Gompers controversy with the editor of the Single Tax Review getting their information from the South American *El Liberal Georgista*.

MR. E. M. CAFFALL, candidate for Governor of New Jersey on the Single Tax party ticket will resume his "column", which up to a few months ago appeared in nearly a score of papers, over the pen name of Earsen I. Sopen. As our readers know Mr. Caffall has with him as his running mate for United States Senator William J. Wallace, the best loved leader in the Single Tax movement.

THE *Freehold Transcript* contains three columns of an address on the Single Tax delivered by Mr. James R. Brown at Holmdel, N. J.

DR. L. F. C. GARVIN, Rhode Island State Senator, former governor of that State, and life long Single Taxer, is dead at the age of 81. Dr. Garvin was born in Knoxville, Tenn., but has lived in Rhode Island since 1864. We will give a more adequate account of his life and work in our next issue.

CLEVELAND Single Taxers and a few of their friends dined at the Hollenden Hotel, Sept. 2, and listened to a talk by John McFarlane Howie, of Buffalo, on "Henry George and His Friends." The "friends" were Dr. McGlynn, Tom L. Johnson and Louis F. Post. Henry George was called "The Master." Mr. Howie is an ardent admirer of all four. He frankly admits that he leaves the fiscal part of "Progress and Poverty" to others; what appeals to him in that great book is the glowing rhetoric which inspires to higher thinking and nobler living. The speaker would accept no remuneration, not even for his expenses from Buffalo. E. W. Doty presided. Between him and Mr. Howie there was a frank interchange of personalities, each explaining how the other made a living. Mr. Howie, it appears, acquired some frontage in Buffalo for \$500 a foot, and it is now worth \$2,500. Incidentally, he severely attacked trades unions, claiming, however, to see the other side of the problem. Among the guests was Henry Vick, of Chicago, an old-time Single Taxer. At each plate was a slip of paper bearing a quotation from "Progress and Poverty."

BENGOUGH'S PRIMER

A new edition of the Up-To-Date Primer, a First Book of Lessons for Little Political Economists, in Words of One Syllable, by J. W. Bengough.

This is a book of over 75 pages and cover, and every page has an illustration. It had a tremendous vogue when the work was first issued.

GERRIT JOHNSON writes: "May I just say that it seems to me that the Primer is one of the few lessons in Single Tax that is understandable. I am buying these for self-protection, because I so dislike to argue that when I meet a man who wants to argue Single Tax, I will give him one of these Primers."

A Great Propaganda Work

Wm. Lloyd Garrison speaks enthusiastically of the effect of this work on those who have been induced to read it.

This book will be sold for 25 cents, with five cents added for postage. Send at once for copies.

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We have issued a large edition and will make special reduction for quantities.

Large illustrated and small placards for display at news stands which may be induced to handle this work on liberal commission, will be supplied our readers on application. Here is a chance for Single Taxers to do good work by getting in touch with their news dealers, and spreading the circulation of this admirable little book. A few newsdealers and booksellers of this city have disposed of quantities of the work.

Single Tax Publishing Co.

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(Founded by Chas. Frederic Adams, June 1904.)

Provides An Old Age Pension

An International Organization followed in the spirit and policy of its founder, the object of which is to provide a pension and income for old age. Endorsed by the following members of the Advisory Board of the Brotherhood: Walter C. Burton, Postmaster of Brooklyn; Bird S. Coler, Public Welfare Commissioner, Greater New York; William M. Calder, U. S. Senator from New York; Rev. John Howard Melish, of Brooklyn; Thomas Mott Osborne; Louis F. Post; Edward Polak, Registrar of the Bronx; Lawson Purdy, former President of the Tax Department, New York; L. F. C. Garvin; Morris Van Veen; John J. Murphy; Chas. J. Obermeyer, President of the Greater New York Savings Bank, of Brooklyn, Wm. B. Danforth, Joseph Dana Miller, and many others.

The Plan in a Nutshell

You have often heard people say they wish they had a rich uncle or aunt who would leave them something when they die. By becoming a member of the Great Commonwealth Family you get a large number of uncles, aunts and brothers and sisters who all leave you small sums when they pass away which in the aggregate provide a Trust Fund for you on which you get interest every year as long as you live.

The Cost of which is: Membership certificate, \$5. Annual dues for current year, \$5., or more, if you wish, and which you may vary from year to year after the first year of membership.

For seventeen years no member received less than five per cent. on the actual investment, and some through our inheritance feature are receiving between six and forty per cent.

No Assessment. No Medical Examination. Membership open to all from the baby born today to the man or woman of seventy.

Additional information and application blanks mailed upon request.

MORRIS VAN VEEN
150 NASSAU STREET
New York City

Help Spread This Idea