

## Correspondence

### FROM MILK RIVER

EDITOR LAND AND FREEDOM:

I have gone over the last issue and it is an inspiration to drive on with the good work.

I see that Mr. Beckwith does not approve of our tax plan in Milk River. I am at a loss to make out what he advises us to do. He seems to think that to increase our taxes on land values is wrong and to gather the land rent through our system of taxation is wrong.

We are up against the government in regard to School taxes, for the province still collects a tax on improvements. What does Beckwith expect us to do? We are collecting nearly all the School tax from land values and all the rest from land values only. In order to set the Provincial Government right we must educate the people and we are doing that. But Beckwith says that the Single Tax has been a failure wherever tried. The truth is that it has not failed wherever it has been tried. In Lethbridge, Calgary and Edmonton they gave up because they were swamped with lots given up by the owners.

In Milk River where there were enough people educated in our principles it was different. When the lots were abandoned we took them and let them out for whatever the tax would bring. This gave us marginal land to compete with land held out of use and this destroyed the speculative value in the land, giving that advantage to the user.

We were not afraid of being embarrassed with abandoned lots. A lot that would bring five dollars a year was as good to the town as a hundred dollar bond at five per cent and a lot that brought fifty dollars was as good as a one thousand dollar bond. We refuse to adopt Beckwith's policy and wait until we educate all the people in Single Tax principles.

Milk River has plenty of revenue to go on with and we have the town better improved than any town in Southern Alberta. Taxes are not high to the user of land and all revenue goes back to the people leaving them with no capital cost for the use of land.

We have clearly demonstrated that the Single Tax plan is not a failure in Milk River.

Milk River, Alta.

J. B. ELLERT.

### CURIOSITIES OF TAXATION

EDITOR LAND AND FREEDOM:

In reading your article in the current number of LAND AND FREEDOM on "The Curiosities of Taxation," I came across two items which particularly interested me.

The first was your reference to the French general Kleber, and his dealings with Egyptian taxation. Kleber was, I understand, a close relative of my wife's on her mother's side and I was glad to learn that he had other claims to distinction beside that of being a successful soldier.

The other was your mention of window taxes. My father was a native of Preston in Lancashire and I have often heard him tell of one irate Prestonian, who walling up a window to evade the tax, put over it a placard on which he had inscribed in big letters:

"God made the light and saw that it was good,  
Billy Pitt put a tax on it, damn his blood."

He said also that when he was a boy, there were many houses in the town where you could see windows walled up.

Which reminds me that I once heard Robert Ellis Thompson, (who in my younger days was one of Philadelphia's leading economists) lecture on taxation. He laid down the rules for good and bad taxation and particularly condemned the tax on windows.

When he got through I asked him if a tax on roofs was a bad thing. He said he had never heard of such a tax. I said, "Oh, yes we have them here in Delaware." (The address was made in that State.) He said he was not aware of it, on which I told him that he would soon find out if he built a house and left the roof off. He studied for a short time and replied: "A tax on roofs is not a bad tax, like that on

windows and doors for the reason that you can leave out a number of doors and windows and still have a house but you cannot have a house without a roof."

How is that for sublimated wisdom?  
Brookline, Pa.

HAROLD SUDELL.

### THE POLITICAL VERSUS THE EDUCATIONAL METHOD

EDITOR LAND AND FREEDOM:

In the course of a full page he used in the last issue of LAND AND FREEDOM, Mr. P. J. O'Regan says that those who criticise the attempt to put over the Georgeist plan by the political method have not "a scintilla of evidence" to show that George ever gave the slightest support to the view that the plan cannot be put over that way; and says that the view of these critics was not even "in contemplation in his lifetime."

As a matter of history, I think Mr. O'Regan is right; but what follows from that?

If there is no evidence that this question was an issue in the life time of Henry George, nor any evidence that it was even in contemplation in his life time, then there is no evidence that George ever gave the question any serious consideration. Why, then, should Mr. O'Regan give such weight to an unstudied opinion of Henry George upon an unrecognized issue?

You yourself, Mr. Editor, supplied evidence on page 44 of that same issue that demolishes Mr. O'Regan's argument, when you quoted from Henry George his statement that he would "shrink from no conclusion, but follow truth wherever it may lead." That is the spirit of Henry George. He would be the last to approve Mr. O'Regan's attitude of hero-worship and his argument that, if Henry George did not believe it, we should not. Henry George was a scholar. He would desire that we disagree with him if we found him wrong.

But this is not a case of finding him wrong! Mr. O'Regan insists that this issue was not even in contemplation in his time. Since that time this question has arisen; and now we have at our disposal the record of nearly forty years that Henry George did not see.

Certainly the evidence accumulated in New Zealand and submitted by Mr. O'Regan is not convincing as against the statement of Henry George in the preface to "Progress and Poverty." (N. S. T. L. edition) that economics "is a science as exact as geometry." Certainly geometry was not, and could not be, put over by the political method.

According to Mr. O'Regan's own testimony in that article, the Henry George people of New Zealand are still in the propaganda stage, still begging favors from the government, are under a government which believes in the class war; and the law so far won and of which Mr. O'Regan boasts is, according to his own statement, weakened by exemptions, and even then is "optional" and not mandatory. While he can boast that all the rate revenue of the City of Wellington is derived from the unimproved value of land, he does not say that Wellington collects all the rent—which means that land speculation still continues. Moreover, one of the proposals which the Henry George men there are even now, in 1936, "organizing to lay before the prime minister" is that the government, a capital-baiting government, shall no longer seek to reduce rates (taxes) by despoiling the trading companies (corporations, to us).

Even if Mr. O'Regan could make a good case for New Zealand, it would still be logical to conclude that they would have accomplished more by the scientific method; but, as it is, his evidence is more damaging than helpful to his case. His trouble, as with all Step-by-Steppers, is that he fails to distinguish between construction and principle. Construction must be brick by brick; but a principle is never less than complete, it cannot be applied on the instalment plan. Every brick put into an arch must go in in complete obedience with the scientific principle of the arch.

Henry George said economics is a "science as exact as geometry." How far would the New Zealanders have got with geometry had they proceeded by the political method?

Stockton, Calif.

L. D. BECKWITH.