

LAND AND FREEDOM

An International Bi-Monthly Magazine of Single Tax progress

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WHAT LAND AND FREEDOM STANDS FOR

Taking the full rent of land for public purposes insures the fullest and best use of all land. In cities this would mean more homes and more places to do business and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages and would guarantee him full possession of his entire product at a small land rental to the government without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its full share of the product.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to produce wealth and to render the services that the people need, instead of penalizing them for these efforts as taxation does now.

It will put an end to legalized robbery by the government which now pries into men's private affairs and exacts fines and penalties in the shape of tolls and taxes on every evidence of man's industry and thrift.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.

Land and Freedom

FORMERLY THE SINGLE TAX REVIEW

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Comment and Reflection

JUDGE MAXEY of the Supreme Court of Pennsylvania, is quoted as saying: "There are bodily ills which no medicine can cure and social ills before which all governments stand powerless." But is it not an indictment against all governments that they "stand powerless?" Obviously government is powerless because as an instrumentality of society neither society nor its servants (governmental officials) seem capable of thinking. Perhaps they do not care to think. Thinking may be dangerous to a politician and politics infest governments and public servants are politic. Thought ultimately must emerge as legislative proposals from the people. Politicians are no wiser but more cautious than the people.

WE said two years ago in these columns that "the present depression caught the world without any economic knowledge." There appeared recently an issue of the *Rochester* (N. Y.), *Democrat* called the "Gannett Survey Section." It has a host of contributors who propound reasons for the depression and propose remedies for it. It will be of interest to examine them. One writer—a Farm Finance Expert—advocates a dollar with a gold content not fixed but varied to keep its purchasing power "stable." It is a pity that the writer seems to be obsessed with what we have termed elsewhere "the money theory of prosperity," for he emphasizes the need of a gradual reduction of tariffs.

A BALTIMORE MERCHANT is similarly obsessed with the money theory of prosperity and says there is not enough gold and silver in the world to do the business of the world. A teacher in an Olean, N. Y. High School, asks for the control of currency, leaving the standard of value as it is. An Ohio Attorney says the primary cause of the depression was the World War, but he does not enlighten us further. We have pointed out in an earlier issue of LAND AND FREEDOM that the economic factors that are with us at all times, though interrupted by the chaos of war, began their work the minute the flags were furled. Twenty years ago the war was over. Its economic effects were cleared away in the few years succeeding. The World War is no more to be blamed for the depression than the recent eclipse of the moon.

A VEGETABLE CANNER in Brunswick, Maine, contributes the extraordinary discovery that depressions are "man made," which at least is a step in advance of the theory that God is responsible, which also finds its adherents. Edward C. Stokes, former governor of New Jersey, thinks that we should not open the doors too wide for imports, thus permitting foreign exporters to throw our people out of work. "A Well Known Baker" says that we must find out what is wrong with our economic system," which evidences a glimpse of sanity. He says he does not fully understand it, so there is hope for him.

A WAY out of the depression is indicated by a College President who thinks that by educating and evangelizing primitive peoples we could create foreign markets, and thus bring about better times. We have been doing something like that for a long period without any apparent results. He does not explain how evangelizing primitive peoples would increase their buying power, so, that is just another of these futile guesses. Peter Hewitt, great grandson of Peter Cooper, thinks our tax system is "all wet." Henry George told that to his grandfather in 1886. He is opposed to a high inheritance tax and a high income tax. He proposes an "expenditure tax" to take their place, whatever that is. But he sees a few things. Another contributor discovers the trouble in "human instinct" but fails to be explicit.

MR. GANNETT contributes his own solution, which is the restoration of the gold standard to pre-depression value—again the money theory of prosperity. He does, however, discount the overproduction theory. We have merely lost our buying power. How we have lost it he does not say. There is little in Mr. Gannett's article which discloses either the cause or the remedy for the depression. We wonder what he thinks as he reads the conclusions of his contributors. He must be conscious that these writers are floundering in a sea of words, that the reasons given are fearfully inadequate, that the only expressions of opinion worth while come from those who say frankly that they do not know. And this is the Babel of confused opinions that is recommended to the Republican Party as antidotes for the Roosevelt policies.

Is it with this conglomerate mess that Mr. Gannett expects the Republicans to ride into power?

THE real solution of our difficulties is so simple in its essentials. Where do we find even a hint in any of these contributions of the distinction between public and private wealth, of the values created by the activities of the community and other values produced by the labor of individuals? Instead of this we are deluged with words. We hear much from Senator Borah of "monopoly," but monopoly of what? Does he mean monopoly of natural resources? If so why does he not say so? That is the giant monopoly. Other monopolies are almost negligible or dependent upon this fundamental monopoly. Is there a word anywhere from these Republican spokesmen that this is a human problem and concerns man's relation to the earth? Until a practical solution of this question is found nothing else really matters much.

PERHAPS the most pitiable figure in American political life is Senator Borah. With a sincere desire to improve conditions he flounders ludicrously in seas of confusions. The plank for which he asked recognition in the Republican platform urged the application of the criminal law against monopoly. If he knew what monopoly was he would know that that was not the remedy. Every monopoly exists by reason of legal privilege. They flourish only within the shelter of special privilege created by law. The primary monopoly is the monopoly of land about which Mr. Borah says nothing.

HE speaks of "price fixing" which he would correct, placing it under the ban of the law. He has seen the futility of price fixing under the NRA and has very properly condemned it. But he does not see that the law of competition tends to correct all such abuses automatically. Of course such competition must be free and certain obstacles must first be cleared away. But Mr. Borah can see no remedy other than the most stringent regulation, including a resort to the criminal law. Think of discussing monopoly intelligently and at the same time ignoring tariffs, taxes, and the private control of natural resources! Poor Borah!

WALTER LIPPMAN is only a little better than Borah. He says that "probably the whole thing (price fixing) is based on a false theory." Then he proposes a programme for the conservation of natural resources. He says: "If there is overproduction of coal in the sense that more coal is mined than can be sold at a profit then it may be better to induce the States, perhaps even to subsidize them, to buy out the marginal mines

and close them down and take care of the displaced miners until they have been transferred to other jobs."

WHEN we consider the millions of people who will be cold this winter for want of coal there is an unconscious wickedness—a certain thoughtless cruelty in this recommendation, which is to be attributed to no unkindliness of heart but to what Dr. John Dewey calls "cockeyed economics." And this muddled economic thinking will continue until certain fundamental natural laws are recognized and we begin to formulate conclusions based upon human rights and common sense.

THERE is little difference in essentials between the economics of Lippman and that of Tugwell. They both ignore fundamentals. Land has no place in the economic category of either gentleman. Mr. Lippman commends with limited encomiums the planning of the administration but takes no account of the planning which was begun before economics were formulated or books on the subject written. The planning was done by the Almighty himself in the natural laws governing society. He formulated these laws at the same time He planned the movements of the stars.

IT is Henry George's great merit that he did not start out with a plan of his own. He started out to discover the plan of God in society. We think he did a fine and almost perfect piece of work. He linked the Ricardian law of rent with the law of wages—that was his most important discovery. And if men and women had been able to understand it the Tugwells and Lippmans would have passed out of the picture. But it was within the rule of destiny that his triumph would not be immediate. And for this Machiavelli has furnished the reason.

THIS Florentine philosopher and diplomat, who lived about the time of Columbus, in his book "The Prince," for which he has been reviled for centuries, said in substance that there are three orders or classes of men. One man understands things by studying them for himself. Such men are exceedingly rare. Another understands them after they are explained to him. Such form a select and highly meritorious minority. A third does not understand them at all. Of such are the masses. The Machiavellian political policy is based on this classification of men. The wise prince will adopt the interest of the first class as his own. The third class is negligible—not to be depended upon as friends and not dangerous as foes. They may desert a prince if they like him not but the superior class in such case will not only desert him, but conspire against him, which the masses cannot do effectively.

June 14—"Our Topheavy Government—Is Bureaucracy Inevitable?" WPA Administrator, Victor F. Ridder.

June 21—"Should Capital Punishment be Abolished?" Dr. Frank L. Meleney.

June 28—"Can a Free Press Exist?" Governor Harold G. Hoffman of New Jersey.

July 5—"Our Civil Liberties." Corliss Lamont.

July 12 "High Cost of Distribution." Commissioner Fellows Morgan, Jr., of Public Markets.

It is rare that even with these subjects that are foreign to economics, Mr. Ingersoll does not introduce an element of Georgian philosophy. Experience with "professionals" has surprised the chairman, and, in a way, favor his economic policies. In almost every instance, such as crime, inflation, war, capital punishment, the societies operated for the advancement of these subjects have failed to cooperate, leaving the chairman to go outside to have their subjects represented. The notable case was that of inflation, where a canvas was made from top to bottom of a long line of professorial directors on the "Committee" on this subject, and failing, Mr. Burger was selected with the result that the Forum had a real covering of the subject.

Following are the subjects and some of the speakers selected up to September 20, when it is expected that the time will be extended to an hour each Sunday, and facilities provided for permanent and effective management.

July 19—"The Drugless Doctor;" Dr. McCaughan. 26—"Reforms and Reformers."

Aug. 2—"Collectivism vs. Democracy;" Chairman and Socialist. 9—"Are Colleges Bringing Us Communism?" 16—"Monopoly—legal, industrial, natural;" Spencer Heath. 23—"Destiny of the Railroads." 30—"What is social security?" Benj. W. Burger.

Sept. 6—"Who Actually Pays the Taxes?" 13—"Is Class Warfare Necessary" 20—"A New Charter for New York City;" Raymond V. Ingersoll, Borough President of Brooklyn.

Here is Mr. Ingersoll's present radio schedule:

WCNW, Mon., Tues., Wed., Thur., 2:30 p.m., Sat., 7 p.m.; WWRL, Wed., 1:15 p.m., Mon. 10:15 p.m., Sat., 11 p.m.; WLTH, Tues., 1:15 p.m.; WDAS, Fri., 1:00 p.m.; WILM, Fri., 3:15 p.m.; WOV, Thurs., 9:30 a.m.; Sun., 6:30-7 p.m., Public Service Forum.

EXTRACTS FROM MR. INGERSOLL'S RADIO TALKS

I don't read political platforms with the same prayerful attention that some people do—or used to—their Bibles. But I have read the two big ones enough to appreciate the humor of young Mr. Hamilton in denouncing the Democratic platform as evasive, etc. I think the Democratic platform has a better right to evade than the Republican, since the G.O.P. ran things for fifty years, and brought us into the economic muddle of '29. Of course it is leader Hamilton's job to laugh this off; that is why the Republican candidate had to have a smiling physiognomy and an innocuous platform and a breezy campaign manager.

I don't like the President's socialistic activities, nor his glittering generalities of speech or platform, any better than Hamilton does. But I must say that I'd just as soon have the President go on distributing wealth, profits, and wages, as to have "the same old gang" make him "move over," without making any explanation of their own stewardship terminating in 1932. This country is under the heel of monopoly; and monopoly starts with tying up the natural resources of the earth, where production can't get at them, and from this start, there's a variety of lesser monopoly, in utilities, industry, commerce and finance. This bone is for Mr. Landon to pick, since the President is not interested.

If we were doing something else in high places of government, but talk in beautiful phrases—if we were thinking—the present news of a destructive drought would have the effect of sobering, if not suppressing, some of the academic or sophomoric outgivings of Secretary Wallace. While the Secretary is busy re-aligning his forces of permanent subsidies to farm landlords, at the cost of the masses of poverty-stricken consumers—re-aligning them to evade Supreme Court decisions—Nature comes along and actually does the job he has been trying to do.

But Wallace has not the grace to acknowledge Nature as his ally, and close up his office, go home to his farm paper and burn up his robber processing tax laws, he casually recognizes the drought, by way of making some allowance for its destruction of possibly half a billion bushels of wheat. The craze for helping the farmer should be mitigated by taking off his back all taxes on his buildings, equipment, improvements, and necessities of life. But the big vital help would be the removal of all such taxes from the hundred million consumers of his products, so they could double their consumption, enabling him to double production, and make money at lower unit prices. This statement of economics sheds an awful cloud on the Secretary's policy of destruction, taxation and high prices.

Our U. S. Treasurer, Morgenthau, is an optimist, otherwise he would not be pleased with our total of about 35 billions of debt and deficit for this year, of about 5 billions, which makes about 20 billions for his administration. We must remember that Mr. Morgenthau is a product of Wall Street, and that his father, the ex-Ambassador to Turkey, is one of New York's greatest land speculators. And all this is not a very good start in the conservative finance, that should guide the treasurer of the greatest nation. And this does not count the brain trust influences around him. The Secretary is like the financial man of a big industrial or mercantile business, at the peak of an inflationary period; everything is inflated, including borrowings that have gone the limit. And everything is so distorted as to have destroyed the conservative's plumb lines, yardsticks, and standards. What would the Secretary think if some economist told him that practically every dollar of his 35 billions of debt was taken from improper sources, leaving monopoly thriving upon an equal amount of exemption from taxation.

Is "Labor" going to divide itself between our two old parties? Offhand this seems ridiculous, but examination modifies this view. Socialism and communism is fairly divided between the old parties, although the Democrats are more conscious and articulate, in their advocacy of collectivists doctrine. The confusion is such on all questions that they are fairly tangled up in all parties. The fact that there are no essential, fundamental, or economic differences between any of the numerous platforms further indicates this confusion. Indications are that Green and his A. F. of L. may go to "the right," and join the so-called conservative Republicans, though they are the worst radicals, having sacrificed business, capital, wealth and the laboring masses to monopoly. This will leave Mr. Lewis and his "one big union" to the more friendly and communistic Democrats, who are frankly experimenting in socializing "everything," while ignoring monopoly.

Radio Address of Col. Victor A. Rule*

May 23, 1936

GOOD AFTERNOON, LADIES AND GENTLEMEN:

WE count it an honor to have you in our audience today. In an adaptation of Shakespeare I say "Friends, Consumers, Taxpayers, lend me your ears." We have a story to tell which every consumer ought to hear. We make claims which every thoughtful American ought to consider.

In answer to numerous requests we are today dedicating our programme to a taxation theory which is little understood and consequently much abused. You have often heard Miss King call me a Single Taxer. I am not that according to my understanding of the term. I am not that according to the definition which many people give to this movement. So today I am going to explain this thing as I understand it and leave it up to you whether it is right or not.

Miss King, I am in your hands for examination.

MISS KING. You have guarded yourself by saying that you are a Single Taxer according to your understanding of this theory and you have also warned that the theory has been abused, I presume by friend and foe. So I begin by asking you what is this Single Tax proposal?

COL. RULE. The Single Tax proposal is this. Let's abolish all the myriad taxes which today annoy the rich and burden the poor. Let's do away with all snooping in government and all expensive tax collection systems and let's have one tax which will be simple to compute, easy to collect, because it cannot be dodged, and which will be absolutely just because everyone will pay a fair share of the cost of governments. The Single Taxers believe that this tax ought to be levied on the site value of bare land. By that I mean that they think that the tax ought to be on the value of land irrespective of the improvement on it.

MISS KING. That is interesting enough. I suppose that it has some idea back of it but, before I ask you that,

*It will be noted that the radio plan is that Col. Rule is interviewed by a young woman, Miss Sandra King, and replies to her questions. Our friend believes that he is making some progress educationally. Questions received by mail number about three thousand a year and each letter is answered, Single Tax literature sent, and the names turned over to the Henry George School as prospective enrollments. Col. Rule has just closed a series of thirty-two forum lectures which were given in three Y. M. C. A.'s and attended by about five thousand persons. During the past winter he has spoken to ninety-six forum groups, eleven P. T. A.'s, four legion meetings, thirty-eight church and twelve business groups. In all more than ten thousand have heard these addresses. Thousands of letters have gone forward to business and church leaders besides those answered over the radio. This is important work on a large scale and deserves the help and cooperation of our Chicago friends.—Editor LAND AND FREEDOM.

I would like to know who proposed this theory and when?

COL. RULE. That is a controversial question, Miss Sandra King. I personally think that this theory is written in the Law of God as we find it in the teachings of Moses. That was a long time ago, and like many of the other teachings of Moses his land laws have been more honored in the breach than in the keeping. This idea is fundamental in our American law in what is known as "Eminent Domain." But you will find the idea in more modern times expressed in the writings of Sir Thomas More in the 16th Century. You will find it proposed by such men as Thomas Paine, Herbert Spencer, Patrick Edward Dove and Edwin Burgess. All these men lived and wrote between 1736 and 1867. You will find this theory in the works of the great French economists, Quesnay and Turgot. You will find it written large in the "Wealth of Nations" by Adam Smith, but it was really made to live by a great American, Henry George, who wrote it in his book "Progress and Poverty."

MISS KING. Does Henry George give any indication of what led him to write this book?

COL. RULE. Yes, he does. It is an interesting story which time will not permit me to tell but I do have time to quote from George himself. He says in his last chapter: (I quote)

"I have in this inquiry followed the course of my own thought. When, in mind, I set out on it I had no theory to support, no conclusion to prove. Only, when I first realized the squalid misery of a great city, it appalled me and tormented me, and would not let me rest, for thinking of what caused it and how it could be cured."

MISS KING. Those are certainly noble and unselfish sentiments. Now will you tell us what the theory is that the Single Tax rests on?

COL. RULE. The Single Tax rests on the idea that all men have an equal right to the use of the common heritage—the earth. Henry George said: "The equal right of all men to the use of land is as clear as their equal right to breathe the air." That is true as I see it. What a terrible world this would be were it possible for some Melon or Rockefeller to get a monopoly of the air and hang meters around our necks to measure how much we used so that they could grow rich charging for that which they never created. Air is essential to life and it is an equal right we have to its use. The same is true of land. We cannot live without it. All the means which we have of sustaining life depend on it, yet we allow some the privilege of charging us to live and work on the earth. Henry George puts this in very beautiful language: (I quote)

"This is the subtle alchemy that in ways they do not realize is extracting from the masses in every civilized country the fruits of their weary toil; that is instituting a harder and more hopeless slavery in place of that which has been destroyed; that is bringing political despotism

out of political freedom and must soon transmute democratic institutions into anarchy."

You cannot charge men for the right to work on the earth and not take in payment part of what they produce. The Single Tax would correct this wrong.

MISS KING. What you have just said and read is wonderfully interesting. Now we live in a scientific age and I have been wondering if the Single Tax has a really scientific basis or is it just a semi-socialistic, semi-communistic proposal which rests on emotion rather than facts?

COL. RULE. I am glad that you brought that question up. Some of the abuse which this theory has suffered came from those whose only reaction to something which will not benefit them, or which they do not understand, is to cry SOCIALISM—COMMUNISM—UNCONSTITUTIONAL! No, the Single Tax is not communistic nor is it socialistic. It does not propose to destroy private property in land. It merely proposes that the values in land which are social, that is those which God put in there for all, or which society has produced in land, should be public and not private property. Here is what Henry George said: (I quote)

"I do not propose either to purchase or to confiscate private property in land. The first would be unjust; the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call their land. Let them continue to call it their land. Let them buy and sell and bequeath and devise it. We may safely leave them the shell if we take the kernel. It is not necessary to confiscate land; it is only necessary to confiscate rent." This merely means that land holders can have all the interest and wages they can produce from a piece of land. The economic rent, which is the gift of God made valuable by government, shall belong to all. We can easily appropriate this rent for public purposes by taxation of land values. No land has any value which has in it no natural resources, or no site value in relation to population and government. These values are the social values of land and they belong to all the people in equal right. The only way that they can be given to all the people in equal right is to make them pay for the service of government, and then to stop the injustice of taxing wages and industry which results in a tax on the food baskets of the consumer.

MISS KING. Now tell me, Col. Rule, if we were to adopt this theory which seems simple, sound, equitable and just, would we need other scientific taxes to maintain our governments?

COL. RULE. No one can answer that question with certainty. I must make the answer which Mother used to make to me when I wanted something: it all depends. No one can foretell or foresee the cost of government in any given period. We elected a party once which was pledged to reduce the cost of Federal Government by

twenty-five per cent, but as Mr. "Genial" Jim Farley says, the circumstances changed, and instead of a reduction there has been spent in three years as much as was expended in over one hundred years previously. It is "some" pump which we have had to prime, you see. But in spite of this I feel that this proposal would be sufficient. That is hardly the real question, however, because this rent fund clearly belongs in the public treasury for the equal enjoyment of all and it does not belong in private coffers for the support of an idle few. If, after we took all the publicly created values for public services we still needed more revenue, we could have a marriage and make the Single Tax a double tax. I don't think that it would be necessary.*

MISS KING. Can you tell us what the present system of taxation which Single Taxers would abolish really costs us that it should not cost?

COL. RULE. I cannot do this exactly, nor can anyone else, but it is fairly reasonably estimated. Hidden in our market baskets, restricting our purchases, lowering our purchasing power, creating our unemployment problem, rotting our slums and inspiring much of our crime is a hidden load of millions. But Mr. Cullman tells this story simply in his book, "Twenty Million Dollars Every Day." Free copies will be sent those who write me care of WCFL asking for it.

*Of course it would not be necessary. Nor should it be done. To "double" the Single Tax would be to tax labor values, to which we are opposed. There will be ample revenue for public purposes when government is economically administered. Besides, the abolition of all taxes on improvements would increase economic rent as a totality, thus placing at our disposal a larger share of community-produced land value.—Editor LAND AND FREEDOM.

Always the Same Silly Child

"TAKE it," said Nature, the great Mother Nurse, to the man crying like a baby. "It will do you good."

"But it is so bitter," whined the Man.

"Truth is always bitter," said the Great Nurse.

"I won't take it," said the Man, and went out and swallowed so many sugared lies that he sickened and died.

Then the Great Nurse gathered his head tenderly into her lap and smoothed the hair back from the forehead of the dead Man.

"Always the same silly child," she said.

JOSEPH DANA MILLER.

THAT he who produces should have, that he who saves should enjoy, is consistent with human reason and with the natural order. But existing inequalities of wealth cannot be justified on this ground.

SOCIAL PROBLEMS.

BY HAROLD SUDELL

What Bolton Hall says about the peculiar effect of the stepping up of a land tax on the assessment value, when levied on the selling value of land, is all true. The tax should be levied on the economic rent of land and not on the selling value.

But, so accustomed are we, in this country, to thinking in terms of selling value, that I fear it would be as difficult to change our assessment methods as it is to change our taxing plan.

In 1930, when the Snowden land tax was under discussion in Great Britain, I wrote several of the leading Single Taxers there, urging them to make rental value and not selling value the basis for their tax. I pointed out the weaknesses we had found in the use of selling value as shown by Pittsburgh results. In Great Britain, because their local taxes (Rates) are levied on rental values and not on selling values, they are much more familiar with the term than we are here. But, rather to my surprise, they did not take kindly to my idea and some of them resented my suggestions because I was an outsider. The late Sir Edgar Harper, who had charge of the Lloyd George land assessment, was one of those to whom I wrote. At first, he, too, was opposed to the idea, but, after an exchange of several letters, he came around to my way of thinking and endeavored to bring his colleagues to see it that way too, but with no better success than I had. Writing me later he said "if we do levy on capital value the land must be valued as tax free." This, in effect, would mean that to the present selling value would be added an amount which would represent the present annual land tax, capitalized. If Mr. Hall will do this with his illustrations he will find that it will give him his original selling value on every case. This strikes me, however, as being a rather clumsy method of doing it, but it will work.

Now for another way. In drawing up, last year, a step-by-step law for Philadelphia, I adopted a plan suggested to Mr. Walter Fairchild by some New Yorker whose name I have not got. This method, instead of specifying, as does the Pittsburgh law, that certain rates shall be levied, specifies that a certain percentage of the total revenue shall be drawn from land and a certain per cent from buildings, the tax rates being adjusted to bring these percentages. This measure started with fifty-five per cent and forty-five per cent respectively and changed five per cent each year in each case until finally only five per cent was to be drawn from building values and ninety-five per cent from land. This avoids the pitfalls of the Pittsburgh plan. There, when the plan was started, the total land values were as 170 to 100 of building values. Now the building values slightly exceed the land values. And so, although the tax on land is now twice that on buildings, the total percentage derived from the land is only a little greater than

it was when the plan started. It has kept down land values, which is good, but it has not proportionately shifted taxes from buildings to land. This proposed Philadelphia law will do this, and I deem it the best method for a step-by-step law if selling value is the basis.

BY RAY ROBSON

Mr. Bolton Hall's thorough understanding of economic principles is universally known. It is a surprise therefore to find in his article in the current *LAND AND FREEDOM* an apparent misapprehension of the result of the practical application of those principles.

It is assumed in his illustration that a lot worth \$50 annually, and hence if untaxed salable at \$1,000, would retain that value till the tax is actually levied. This could not happen. As soon as a tax law is passed or even suggested, the selling value begins to fall. Buyers and sellers alike know that the \$50 will be no longer a net income, but will include both income and taxes, that is, five per cent plus three per cent, a total of eight per cent of the sale price. \$50 is eight per cent of \$625. This is the new sale price and will so remain if taxes remain at three per cent and other conditions remain unchanged. If the tax rate goes to five per cent, half the rental goes for taxes and half is net income, \$25, on a selling value of \$500. There is no more reason for a violent fluctuation in price every year than there is now. Some land is now taxed almost three per cent without causing any such fluctuation.

The only difficulty that may arise is really an imaginary one. If, when the Single Tax principle is adopted, we begin to take, "step-by-step," as we probably shall, more and more of the rent in taxes, the selling price of land will gradually fall, and the tax rate must rise still more rapidly to raise the same amount on a smaller tax base. But what of it?

We have two good alternatives. We can stop a little short of the full rental value. For instance, a tax rate of one hundred per cent, making the tax and the selling price equal, would leave the landlord five per cent of the total income. But what seems to me a better plan is to begin assessing property at its annual rental value instead of its selling price, which is based on rental value. We would quickly get accustomed to the change, and could then take one hundred per cent of the rent without any upset of assessor's figures or the creation of an illusion of "depreciation" of property.

BY EVARISTO V. MONTALVO.

Referring to an item by Mr. Bolton Hall appearing in the May-June issue of *LAND AND FREEDOM* under the caption, "Step-by-Step to Nowhere," it seems clear that the method suggested by Mr. Hall is not a gradual approach to the Single Tax.

I believe the following table will show how economic

rent may be collected in full as gradually as may be desired:

IN FIVE YEARS

Year	Net economic rent 5% of selling price	Estimated selling price	Tax
1	\$50.00	\$1,000.00	0
2	40.00	800.00	\$10.00
3	30.00	600.00	20.00
4	20.00	400.00	30.00
5	10.00	200.00	40.00
6	0	0	50.00
etc.	etc.	etc.	50.00

Mr. Hall assumes a case in which the rent does not vary, but this would be exceptional in actual practice. There is no doubt that in progressive communities the total of economic rent tends to increase in value, but may be subject locally to frequent and considerable fluctuations. To ascertain the extent of these variations with any reasonable degree of accuracy will in my opinion be a difficult problem to solve in the application of the Single Tax.

BY THOMAS RHODUS

The Single Tax when properly applied will take the full rent of land into the public treasury.

When Henry George proposed to "put all taxes on the value of land," did he mean to tax the SELLING PRICE of land? He said: "It is this capacity of yielding rent which gives value to land," and he explains that the value of land is "the rent computed or capitalized." It would seem therefore that the TOTAL ground rent capitalized at the current rate of interest is the LAND VALUE that Henry George would tax.

If the total or gross ground rent is \$100 and interest five per cent, the land value for purposes of taxation under the Single Tax would be \$2,000, and this would also be the selling price so long as there was no tax on the land. But when we tax land, the selling price shrinks and is no longer the full value. Our present small land tax divides the ground rent between the government and the landholder: the selling price being the capitalized value of the ground rent retained by the landholder. The selling price is the value of the landholder's interest in the land; whereas the full value of land is the capitalized value of ALL the ground rent, including the Rent taken in Taxes and the Rent retained by the Landholder. In other words: if the TAX PAID is capitalized—and ADDED to the Selling Price, this TOTAL will be the FULL VALUE. And as the Tax increases, the selling price disappears accordingly; but the GROSS GROUND RENT is UNCHANGED and, therefore, the GROSS LAND VALUE, as a basis of taxation, would remain UNCHANGED. And, when the Tax Rate is the same as the Interest Rate, the Single Tax will then take the full rent of land into the public treasury each year. This is all shown below:

TAXATION OF LAND VALUES

Interest at 5 per cent.

The Gross Land Value being the Gross Ground Rent capitalized at the current rate of Interest.

Gross Ground Rent	Gross Land Value	Tax Rate per cent of Land Value	Tax	Net Rent to Landholder	Selling Price
\$100	\$2,000	0	\$ 0	\$100	\$2,000
100	2,000	1	20	80	1,600
100	2,000	2	40	60	1,200
100	2,000	3	60	40	800
100	2,000	4	80	20	400
100	2,000	5	100	0	0

But let us not forget the earlier and more simple proposal of Henry George. He said: "What I therefore propose, as the simple but sovereign remedy . . . is to appropriate rent by taxation." It would be entirely constitutional, if the United States Government immediately took ground rent by a Special Income Tax,

BY DOCTOR ROYAL E. S. HAYES

As to the problem stated by Mr. Bolton Hall in the May-June number of LAND AND FREEDOM, page 77, it seems to me that selling value would be considered only in beginning an effective assessment on monopoly and speculative rent for the purpose of effacement of those two components of ground rent.

I do not see how we may arrive at a confident solution and procedure without beginning with the first considerations of the problem and letting them guide us to its end. Let us then look at "Progress and Poverty," Book III, Chapter 2, "Rent and the Law of Rent." Here the formula is given:

Produce = Rent + Wages + Interest."

I think all agree that; Wages to the worker

is just; that Interest to capital is just; that

Economic rent to the community is just; that

no other distribution can be just nor continue without further complicating and consolidating injustice. If wages have been unjustly added to rent, as in the private monopoly of land, the just procedure is to take from rent and restore that unjust appropriation of wages to labor where it rightfully belongs.

Therefore, if private monopoly and speculative concern together with general process have brought a lot to the selling value of \$1,000 represented by \$50 annual lease, the tax would be \$50 at first and as much thereafter as would keep monopoly and speculative rent (See Condition of Labor, English edition, page 17, or Doubleday and Doran's pp. 13-14) out of the holdings to remain in wages and interest where it normally belongs, while the purely economic rent would continue to go to the common treasury.

To determine the just amount of the tax for each year or at any particular time, how about this formula?

As $\text{Produce} = \text{Rent} + \text{Wages} + \text{Interest}$, so
 $\text{Rent} = \text{Produce} - \text{Wages} - \text{Interest}$.

Therefore, let the market price or bids for the lease of the lot, after agreement as to improvements has been settled, determine the economic rent. Such bidding, after the monopoly and speculative water have been squeezed out, should accurately represent the economic rent of the individual holding. Of course it is possible, even after the Single Tax system has been going awhile, that minimum rates based on precedence should be continued for the protection of the community. It is a question. Anyhow, the solution of the whole problem should be facilitated by the freedom and opportunity yielded by the immense amount of land available, and by the high wages.

Of course this will all be futile unless all other impositions are abolished. To attempt otherwise is to try to make the horse push the cart. It always goes better the other way around, the horse feels better about it, you know.

As to step-by-step plans it seems to me that the only certainty of attaining the end that way is to pursue the course relentlessly at a fixed pace regardless of selling price until the desired limit is reached; but that any such procedure will be hindered by all the misunderstandings, disputes, perversions and trickeries that inhere in politics; that the path is beset with serious dangers to the cause, both insidious and acute; that the energy put into politics might better be spent in undermining ignorance with understanding.

May I add a word more that is directly related to this subject if not of it? An understanding of the just solution of this "surplus value," that thing upon which Marx leaned so heavily but the properties and parts of which and their relation to the normal or just distinction he failed to investigate, is the only thing that will ease the pangs of those who advocate aid and "cry for a king" and divert to our ranks those who are certain to become socialists if the foggy as to the dynamics of political economy is not lifted pretty soon.

BY F. C. R. DOUGLASS

STEP-BY-STEP OR WHAT STEPS

Mr. Bolton Hall is worried by the fact that a tax on land values depreciates the selling value of land. Henry George pointed this out long ago. C. B. Fillebrown and Thomas G. Shearman have dealt with the point at considerable length, and it is also discussed in my book, "Land-Value Rating."

Of course it does not lead to the fantastic results that Mr. Bolton Hall imagines. Those who buy and sell real estate, even if they have never read Henry George, know very well how to adjust the price of land to the facts of taxation.

In Mr. Bolton Hall's example of a lot whose ground

rent is \$50 and untaxed selling value \$1,000, the result of imposing a steady tax of three per cent on selling value is to reduce the selling value to \$625. The tax on that at three per cent is \$18.75. The net rent left to the owner is \$31.25 which is equal to five per cent on \$625.

Practical experience in Australia, New Zealand, and elsewhere shows that this is precisely what happens.

The real question raised by Mr. Hall's problem is not the question of step-by-step, but the nature of the step.

In other words, should not the basis of assessment be economic rent, or annual land value?

This gives rise to no paradoxes, real or apparent. If the landowner pays a tax of thirty per cent on his economic rent of \$50, he still continues to draw \$50 rent but he pays \$15 to the community. His basis of assessment still remains \$50, and it would still remain at \$50 even if he had to pay \$49.99 in taxation. (This naturally ignores the effect of the tax in lowering rent generally by raising the margin of production as well as the change in the rent level which must take place in a dynamic society. But these factors are ignored in Mr. Bolton Hall's illustrations and are not relevant to the essential point.)

I am convinced that ultimately if we are to reach 100 per cent Single Tax, the basis of assessment must be annual land value or economic rent.

The real question, therefore, is are we to change our step from selling value to economic rent at some point or are we to start out at the very first step by making economic rent the basis of assessment? There are undoubtedly grave difficulties in the way of this in a country where assessments are already based upon selling values. Those who think that full Single Tax can be brought into operation at one step must certainly give their most earnest attention to the problem of ascertaining the economic rent, otherwise they cannot make that one step. And it deserves some attention also from those who reconcile themselves to the view that more than one step may be necessary.

BY WALTER G. STEWART

Under "Step-by-Step to Nowhere" Bolton Hall gives convincing instances of the utterly confusing effects of basing Single Tax rates on the capitalized land value which are to be wiped out by it; demonstrating that step-by-step movement on this road can get "nowhere" because of impossibly shifting assessable values and revenues with any substantial rates.

But this does not broadly condemn the natural policy of "step-by-step" progress. It merely shows that *we must travel on the right road*; and that the disappearing capitalized value road is the wrong one and can get us "nowhere."

We know apart from this that the Rental Value road is the logically right one; and that it can be satisfactorily

the St. Louis *Courier*, a Single Tax paper published in the 90's which some of our readers will remember.

Mr. Priesmeyer's death appears to have been the result of an accident as he dropped to sleep near an open gas jet. He died without pain, though of late he has been a great sufferer.

Percy Pepoon writes us: "I don't think he had any religion. But he had done his work to secure a better world and had no cause to fear meeting God face to face should there prove to be a personal deity."

Our friend could not make a Single Tax speech to an audience, but he did other useful work. He compiled a mailing list of those who expressed themselves as being favorably inclined to our cause in the press or elsewhere. Mr. Boeck has this list numbering nearly two thousand.

He requested that the cost of his funeral service was not to exceed \$300 and that he be cremated. A minister from an independent church conducted the service.

A touching tribute has been printed from his Single Tax friends in St. Louis, Messrs. Boeck, Menger, Forshaw, Lischer and Kauffman. We quote the concluding words: "He saw that good will and peace among men is only possible when all have equal rights in the bounties that are here for all. He is at rest after a life of unselfishness. We will greatly miss his going, but with a satisfaction that his life's work is well done."

Single Taxers Organizing For Annual Convention

RABBI MICHAEL AARONSOHN, who spoke so eloquently at the last Congress in New York City, has been appointed by President George E. Evans of the Henry George Foundation as Chairman of the 1936 Convention Committee and preparations for the Eleventh Annual Henry George Congress to be held in Cincinnati, November 12 to 14 are being actively sponsored by the Cincinnati Chapter of the Henry George Fellowship, which held a large and enthusiastic meeting on June 24.

The Cincinnati Committee is very ambitious and optimistic with regard to the prospects for a big attendance at this year's convention and is aiming for 1,000 delegates and visitors as its goal. In view of the greatly enhanced interest in economic problems and the rapid development of educational activities throughout the United States, Chairman Aaronsohn and his committee feel justified in their anticipations of the largest Single Tax gathering yet held and they propose to leave no stone unturned to bring this Henry George Congress to the favorable attention of the friends of the movement in all sections of the country.

While it is too early to give detailed information concerning the convention programme, the committee has extended invitations to some persons of outstanding importance in public life and one or more prominent figures

from abroad are expected to participate in this year's gathering.

President Evans has appointed the following persons as members of the Convention Committee.:

Rabbi Michael Aaronsohn, Chairman; Ed F. Alexander, Charles G. Baldwin, Charles H. Berning, Hon. Herbert S. Bigelow, Robert C. Bowers, Frank Chodorov, Grace Isabel Colbron, Albert S. Colby, R. A. Cowing, Otto Cullman, Edmund P. Donovan, Samuel Danziger, Clayton J. Ewing, Arthur W. Falvey, Richard G. Farabaugh, Edward E. Hardcastle, Charles H. Ingersoll, Fenton Lawson, J. C. Lincoln, Charles G. Merrell, Dr. Mark Millikin, Joseph Dana Miller, John Lawrence Monroe, John S. MacLean, Hugo W. Noren, A. W. Pittman, Jackson H. Ralston, Charlotte O. Schetter, Lewis W. Schott, George J. Shaffer, Mrs. Roswell Skeel, Jr., Carl D. Smith, Walter G. Stewart, George M. Strachan, Grace Swigart, Bertha Timmerman, O. A. Toepfert, G. W. Wakefield, Hon. Abe D. Waldauer.

The California Campaign

WHAT of the fight in California? Since I last wrote to LAND AND FREEDOM events have been progressing rather rapidly. Our opponents have with great skill secured the endorsement of a number of organizations, some of which have no natural affiliation with them. The State Board of Education, controlled as it is by politics, and politics in turn controlled by the great interests of the State, has pronounced against us, and has apparently swung the California Teachers' Association and Parent-Teachers Association into line. In our opinion, their hold from now on upon the teachers will have to diminish as the teachers come to realize that the Chambers of Commerce and Real Estate Boards have no sympathy whatsoever with their just aspirations and that they are being used to favor great landed interests. Every appeal, therefore, to the teacher organizations mentioned, is likely to grow weaker and weaker.

The State Board of Equalization which, in a broad sense governs taxation in the State, collecting the sales tax and adjusting county taxation, is the most active agency against us. Unfortunately for it, scandals of the gravest nature have broken out affecting its management, and, fortunately for us, making any representation made by it regarded with proper suspicion. Its statements, widely circulated nevertheless throughout the State, have included falsehoods of the most barefaced character, multiplying by as high as ten the possible rate of taxation on land values. All this is done for the purpose of creating a feeling of alarm among the lesser tax payers, which feeling will inure, they hope, to the benefit of the large ones.

In perhaps the majority of the counties the Boards of Trade, Chambers of Commerce, and other organizations referred to, have formed bodies for the purpose of bringing about our defeat if they possibly can do so.

Against all this, up to the present time, we have been able to oppose resistance weakened because of the lack of money, although we have to thank many of our friends in and out of the State for contributing as liberally as they have to the necessary running expenses of the campaign. This situation has, however, to a perceptible degree changed within the past two or three weeks. We were fortunate enough to receive \$5,000 from the estate of F. F. Ingram, formerly of Detroit and San Diego. This enables us to meet our immediately pressing necessities and plans, though but a fraction of needed support for a big campaign.

While we were still pressed very much for money, we were able to have the substance of our principal document put in the shape of a speech inserted in the *Congressional Record* by Senator Shipstead. In accomplishing this result we were largely indebted to Mr. Judson King, Secretary of the Popular Government League of Washington, D. C. 500,000 copies of this document have been ordered for circulation in the State, and a considerable proportion of them will go out within a week or two.

Congressman Byron Scott, of the Long Beach district, also placed in the *Congressional Record* an admirable address given over the radio by Mr. Ralph E. Chadwick of Los Angeles. Up to the present, 100,000 copies of this document have been ordered for general distribution, particularly in the southern part of the State. We feel under deep obligation to Congressman Scott and his secretary, Mr. Bartlett, as well as to Mr. Judson King for our success. We are not, therefore, without important documents entitled to immediate distribution through the mails without further expense than that of addressing them, although, to be sure, even this expense makes a considerable hole in our resources.

Only yesterday there came off the press a four-page paper entitled "The Sales Tax Repealer" reviewing the whole subject of taxation in a series of well-timed articles, one admirably written by Mrs. Kathleen Norris. Our work in gathering together the material and putting it into shape for publication was performed for the most part by Dr. W. G. Eggleston, whose name will be familiar to many because of his work in the past, Mr. George Cartwright, former secretary to Tom L. Johnson, and Mr. Noah D. Alper, Manager in San Francisco. There have been printed of this paper 150,000 copies, which will be largely circulated in the business districts of San Francisco, Oakland and Los Angeles.

With all this work in hand and about to be brought before the people, we believe a new complex will be put upon the campaign.

Under the California system of direct legislation, a voters' pamphlet, giving text of all propositions and arguments for and against, is sent to every voter in the State about two weeks before the election. The Lieutenant Governor names those who are to write the pamphlets on either side. At our suggestion, he named

Edward D. Vandeleur, Secretary to the State Federation of Labor, Kathleen Norris, well known writer, and myself. The Secretary of State requires this material to be in his hands by the twentieth of this month, and we have prepared the document, which is limited to 500 words.

With few exceptions, the country press is against us, influenced largely by its interpretation of the position of the farmer. Some of our leading city papers have taken no position as yet, although many of the more important ones are antagonistic. Our newspaper support is small. Fortunately for us, on the other side, the general public has become very distrustful of any position taken by newspapers, and they are left with comparatively little influence where they should be leaders of opinion.

Meanwhile, we can truthfully say that the people of the State are receiving our gospel gladly. The storekeepers are all direct sufferers from the sales tax, and everybody feels its oppressions. When we point out to them the true source from which revenue should be derived they largely recognize the truth of our contentions and illustrate it often by some reference to local conditions.

As I have written heretofore, the labor organizations are without exception giving us their undivided support, and the labor press is unitedly and effectively for the amendment.

It is entirely too early to make any prophecy as to the result, but despite all adverse influences, we are more than hopeful of the outcome. We are more hopeful because, despite the influence of the Chamber of Commerce, certain business organizations have thrown or are preparing to throw their influence in favor of the amendment. I do not care to enumerate these at the present time, but one or two of them have statewide connections and ability to reach a large proportion of the voters of the State.

If you want to get into a real campaign upon real issues, my suggestion is that you come to California. If you cannot come, do not hesitate to send according to your means such financial assistance as you can render.

JACKSON H. RALSTON.

THE freedom to earn, without fear or favor, a comfortable living, ought to go with the freedom to vote. Thus alone can a sound basis for republican institutions be secured.—SOCIAL PROBLEMS.

IS it not a notorious fact, known to the most ignorant, that new countries, where the aggregate wealth is small, but where land is cheap, are always better countries for the laboring classes than the rich countries, where land is dear? Wherever you find land relatively low, will you not find wages relatively high? And wherever land is high, will you not find wages low? As land increases in value, poverty deepens and pauperism appears.

PROGRESS AND POVERTY.

The Divine Animal—Man

SEEKING relief from "the madding crowd's ignoble strife," I went into the mountains to seek companionship with wild life. What an inspiration! What a spiritual uplift lurks in the canyons where cool waters in ceaseless flowing through mossy banks and pebbled beds make their way to the majestic seas! And then to ascend to the heights, to look up to the clear, expansive sky, with here and there a fleecy cloud that rests "upon the bosom of the air," and let your thoughts flow freely into the divinity of all things! This is the experience which revives one and grants to him renewed power to move onward in the progress of man.

As I lay face down upon a warm smooth rock a deer came and talked with me. Never did I look into more tender eyes, nor see a more beautiful face and head, crowned with curving antlers. Said he to me:

"I heard a human animal tell you that he would bring down a deer that you might enjoy some fresh venison during your stay in the mountains and I heard your rejection of the offer. You would enjoy the sight of us, but you would not injure one. Then I thought I would ask you why the human animal speaks of us as the 'lower animals.' Tell me why?"

"There is but one answer clear to me," said I. "From the primal dawn, the human animal has made steady progress. By his own initiative and innate quality, he has raised himself above the beast. From the day when he roamed the earth without fixed habitation, with no knowledge of the arts and sciences and with scarce a thought above the common clay, steadily he has pressed forward to the present in which he feels that he might pluck the stars from heaven and 'aid in the process of the suns.' While man has done all this, you and the balance of wild life that roam the plains or mount to forests for provender, or swim through sea depths, rest today where you did in that dim antiquity. Through your own efforts you have made no advance since that day. You seek no more than did your ancestors and rest content when you find your need of food and warmth. That is why the human animal looks upon you as the lower animals."

"All you say of your human animal," said the deer, "may be true, but we have found many of your fellows, even those whose genius has developed all the good things of life, denied their share in all those accomplishments. We have seen them starve in the midst of plenty and heard your leaders deny them a place in the sun and at the table whereon is spread the bounties of our God. Some of you have gone into the forests to kill us in order that they may devour our flesh, but did ever one of your hunters bring down an animal that showed signs of starvation? Did ever an angler bring from the waters a denizen of the deep that showed signs of hunger? Our frames are well filled with healthy flesh and our coats

glisten in brilliant hues. Our ancestors heard your Prophet say, 'Consider the lillies of the field, how they grow! They toil not, neither do they spin, yet Solomon, in all his glory, was not arrayed like one of these.' We believed Him, and have followed Him to our betterment and delight, but your human kind betrayed Him."

"It is true," said I, "that man has not shown much wisdom or love in his use and arrangements of the abundant provision made for him by the Author of his being. He has allowed the cunning ones of his kind to gain and monopolize the provisions in nature. Then he has stood idly by while those who had taken possession of his Father's storehouse controlled government and enacted laws justifying the injustice. Yet we are in the process of evolution and shall realize that error in time, when the correction of it shall constitute the greatest achievement of the future. Then we shall behold the Golden Age."

"So," said the philosophical deer, "it seems that the animals incapable of making progress through their own efforts, never know poverty or want, while the majority of wise, lordly men—the only animal which, of himself, is capable of evolving to higher planes of physical and mental being—know only hunger, suffering and despair."

I though I noticed a sarcastic and ironical tone in the voice of the deer, but kept my peace as the better part of forensic valor. The I felt the soft, silky fur of the deer's head and neck as meekly and gently he caressed me. His warm coat brushed my back as I looked up dimly to see the tender eyes as he vanished from my sight. The sun was beating warm upon me, while a gentle breeze stirred a leafy branch that slowly waved over me.

LAURIE J. QUINBY.

The Wisdom of Law

ACCORDING to Dean Pound, of Harvard Law School, the profession of law has been in existence for twenty-four hundred years. According to the history of law, law was first written about thirty-eight hundred years ago. Its tenets have slowly accumulated in the interim, and we who have been students of modern law schools have been taught that the law of today comprises the priceless jewels of wisdom winnowed from the chaff of centuries of ceaseless chatter.

Many centuries have rolled on in the eternal march of time, and for these many centuries the profession of law has long led the march of civilization for better or for worse; as to which phase has predominated the reader may judge as well as any other person; economic history needs no explanation.

It is with great concern that today one comes to realize the true conditions which confront humanity under its centuries-old leadership. With naive modesty the law profession offers its opinion, through its many legal lights, that it is best constituted to lead suffering humanity

But though the G. O. P. elephant no longer seems to know if all, but to be rather dubious as to the merits of some of his old specifics, while the Democratic donkey has assumed the attributes of the All-Wise, there is ample evidence that both are still lost in a wilderness of economic superstitions.

Still, there is hope that the G. O. P. in its chastened mood may be prepared to learn something—something that may make it again the Grand Old Party devoted to human liberty.

As religion has its wrappage of superstitions which often conceal its true worth and beauty, so has political economy, and I would urge upon you the importance of dissipating what perhaps is the greatest of these superstitions—the belief that industry and business can be encouraged, wages raised and standards of living improved by restricting the trade on which industry and business depend—the trade that is truly the lifeblood of civilization, since without trade none of the vast cooperations which make up our civilization could exist and none of us could have anything which our own individual hands had not made, unaided by others.

In the present weakened faith in the effectiveness of high protection to maintain prosperity or induce its return we have a rare opportunity to educate the public to the merits of commercial freedom—its advantages over commercial restraint and strangulation. Unfortunately, too many of us seem to regard Free Trade as a matter of subordinate importance. The truth is that Protectionism is one of the silliest yet most mischievous superstitions that has ever befuddled the human mind. I challenge any one to name an industry which has been really benefited by it. Can any one say truly that the “protected” industries are stronger or more profitable than the others?

On the contrary, have not all been sunk together in this terrible depression, and are not most of the “protected” industries rather worse off, if anything, than the others?

It would seem that “Protectionism” swindles both its victims and its supposed beneficiaries with beautiful impartiality.

Its mischievous effects are even worse in the international than in the domestic field, if that be possible. It causes nations to look abroad for the source of their troubles, and it teaches them the blasphemous lie that God has made the world on the diabolical plan of an opposition or antagonism of national interests.

Well do we older ones remember how in 1914 Germany, a great nation in the very forefront of civilization, struck out by the might of her arms for that “place in the sun” from which she and all other nations are excluded by this superstition. Since then Japan and Italy have done the same, with more success, though their success is illusory, for there is nothing to be gained by war or con-

quest that cannot be gained in larger, richer measure without war through the channels of mutually profitable trade.

As a result of the World War, the great Austria-Hungarian empire, an economic unit, was broken into seven economic units or parts of units, each of which quickly erected a new set of trade barriers. New nations were carved out of territories that were parts of Russia, Austria-Hungary and Germany, each with a new set of trade barriers. Germany was cut in twain to give the newly erected Poland a window on the sea. Italy's boundary was pushed northward and eastward until it took in Trieste and Fiume, the old seaports of Austria-Hungary. The trade and industry of all these regions was disrupted and confined at the behest of this silly superstition that restraint of trade can encourage industry. Some years ago we published photographs of scenes in Fiume showing a goodly crop of hay growing in her streets and of children picking flowers on her wharves. The shifting of boundaries with their trade barriers has cut these seaports off from the trade of their hinterland.

For twenty years everything that has gone wrong here and abroad has been blamed on the World War. We have blamed it for our depression. It has been blamed for the threatening politico-economic situation in Europe. Let me tell you that the war itself was a *consequence* and not a *cause* of the world's unbalanced economy, that our depression and Europe's distressed situation are consequences of that unbalanced economy, and that the next World War itself that looms so threateningly in the offing, if and when it comes, will be another and perhaps final consequence of the same thing. Richard Cobden was everlastingly right when he declared Free Trade to be “the international law of the Almighty.”

Tell me not that Henry George himself regarded Free Trade as a minor or subordinate part of his philosophy. I have studied well his chapter on “The Inadequacy of Free Trade,” and I think I could match it with another on “The Inadequacy of Land Value Taxation” if trade barriers are maintained. Production and trade are only separable parts of the industry by which the world makes its living, and freedom of either while the other is restrained is incomplete freedom, a mockery, a counterfeit of full economic liberty.

Henry George showed most emphatically his high opinion of Free Trade as an avenue of attack on the main citadel of economic oppression and exploitation when he broke with his friend Dr. Edward McGlynn, whom he valued perhaps more than any other man, on this very question of attack during a national political campaign, and my earnest advice to the School is,

Do not on any account permit the teaching of the full truth about Free Trade to be relegated to a subordinate position as compared with industrial freedom.

In conclusion, and to give projective force to that

recommendation, let me quote the greatest European economist of whom I have knowledge, the late Henri Lambert of Belgium, who, like our Prophet of San Francisco, has not yet found acceptance in his own country:

"The land question is fundamental, but it is for that very reason that the peoples of the nations, never profound, will not seriously consider it while the fear of war hangs over the world—a fear which only economic peace can allay."

World Wide News of the Henry George School of Social Science

NEWs from all parts of the world where classes of the Henry George School of Social Science are being conducted reflects the renewed vigor that is coming into the movement as the result of the systematic teaching of "Progress and Poverty."

GRADUATION EXERCISES

NEW YORK, June 11. (HGNS)—The third annual commencement dinner of the classes of the national headquarters of the School was held tonight at Loft's on West 43rd Street. The event was sponsored by the New York Chapter of the Henry George Fellowship. About two hundred graduates and guests were present.

Arthur H. Vetterman, president of the chapter and toastmaster, outlined the aims and purposes of the Fellowship and then introduced the first speaker, Mrs. Anna George de Mille, president of the Board of Trustees of the School. Other speakers included Stephen Bell, foreign editor of *Commerce and Finance*, Lancaster Greene, instructor and trustee of the School, Harry Weinberger, New York attorney, and Frank Chodorov, instructor.

A number of graduates gave their reactions to the course they had just completed. They were Mrs. Samuel Gompers, Dr. R. S. Tipson, Miss Ahfeld Johnson, Miss Sepha Heuser, George Rado, Herman Kaye, F. W. Kostling, Earl Jones, Miss Betty Breese and Frank Cardozo.

CINCINNATI, O., May 28. (HGNS)—The Cincinnati Chapter of the Henry George Fellowship held its first annual dinner tonight. On the arrangement committee were Rabbi Michael Aaronsohn, Ed F. Alexander, and Charles G. Merrell. David Gibson, editor and publisher, Cleveland, spoke on "Public Debts and Credits" and scored our present system of taxation as "fines against a citizen's earning power."

PHILADELPHIA, PA., June 8. (HGNS)—The second season of the Philadelphia Extension of the School was brought to a close tonight with a commencement dinner presided over by Julian P. Hickok, extension secretary. The speakers were Francis J. Fee, secretary of the Student-Alumni Council; James H. Campbell, president of the Council; Frank Chodorov, New York; Mrs. Ann Ross, Arden, Del.; Dr. Henry George, son of Henry George, Jr., and grandson of Henry George; and John Lawrence Monroe, field director of the School.

CLEVELAND, O., June 26. (HGNS)—The second graduation exercises of the Cleveland Extension were held this evening at the Dutch

Room, Mill's Restaurant. John J. Fitzgerald, Cecelia Fegas and Robert Bush spoke for the graduates. Hon. Marvin C. Harrison was toastmaster. John W. Raper, columnist of the *Cleveland Press*, and Peter Witt, veteran Georgeist, were guest speakers. Music was under the direction of Walter G. Johns. Virgil D. Allen is Extension Secretary for Cleveland and is one of the teaching staff.

PITTSBURGH, PA., June 30. (HGNS)—Certificates were issued tonight to 222 graduates of ten spring classes at the fifth commencement dinner of the Pittsburgh Extension. The instructors whose students were honored were Charles A. Brinton, city assessor; Robert C. Bowers, city architect; Arthur H. MacFadden, director of public welfare; George Neubauer, magistrate; Hugo Noren, city assessor; Thomas J. Danner, sanitary inspector; Joseph T. Craig, Charles Berndt, and Casmir J. Pelligrini.

Richard E. Howe, extension secretary, presented certificates to the graduates of his class which was held in the Public School, Ingram, Pa. Speakers at the dinner were Mr. Chodorov and Mr. Monroe. Mr. Howe was toastmaster.

The alumni of the Pittsburgh extension now reach a total of 524. The teaching staff of twenty-five includes nineteen graduates. Nine summer classes are being conducted.

CHICAGO, ILL., July 8. (HGNS)—Continuing the parade of successful commencement dinners throughout the nation, banquets were held here on June 17 and tonight in honor of the forty graduates of four classes just brought to a close by Henry L. T. Tideman, Maurice E. Welty, Willis E. Shipley, and George T. Tideman.

Hon. Wiley Wright Mills, former alderman and Col. Victor A. Rule, Georgeist, orator and writer, were guest speakers. Sigfried B. Kurzwel was toastmaster on the first occasion, Victor Verby being toastmaster tonight. Both are recent graduates.

JEROME, ARIZ., June 30. (HGNS)—The first extension class to be held in this city closed tonight with twelve graduates. "I have enough inquiries to start two classes this fall," reports Frank E. Jordan, instructor.

HANNIBAL, MO., June 6. (HGNS)—Closing his first class with one graduate, Charles A. Green, instructor, said, "We will renew our efforts and work during the summer to get ready to start a new class next fall." The one graduate is Mrs. W. C. Parker.

WASHINGTON, D. C., June 8. (HGNS)—Mrs. Elizabeth M. Phillips, instructor of Washington's first class conducted in the winter, awarded certificates this evening to graduates of Washington's second class of which Mr. Walter I. Swanton was the instructor.

DAYTON, O. (HGNS)—Ten certificates have been issued to as many graduates of Dayton's first class by Walter J. H. Schutz, instructor.

SANTA ANA, CALIF. (HGNS)—Santa Ana's third extension class under the direction of Ben E. Traver, attorney, came to a close recently. Certificates were presented to the graduates.

SUFFERN, N. Y., June 20. (HGNS)—Scores of Georgeists attended the fifth annual Georgeist conference on the grounds of the "Mahwah River Yacht Club" as the guest of "Commodore" Walter Fairchild today. Combined with the conference were the closing exercises of the Middletown Extension.

The address of welcome was given by Mr. Fairchild, instructor of the two Middletown classes so far conducted in "Progress and Poverty." Speakers were Z. K. Greene, president of the extension; Miss Candace B. Fuller, extension secretary; Herbert M. Garn, director of education at national headquarters; and Arthur H. Vetterman, president of the New York Chapter of the Fellowship.

Certificates were presented to the Middletown graduates in the name of O. K. Dorn, acting director.

After the exercises the guests enjoyed tennis, horseshoe pitching, bathing, boating and hiking.

OUTINGS

KANSAS CITY, MO., May 23. (HGNS)—A garden party of the Kansas City Alumni Association of the School was held at the home of Mr. and Mrs. James C. Fuller this afternoon.

WASHINGTON, D. C., June 7. (HGNS)—The annual picnic of the Woman's Single Tax Club of Washington was held at the home of Mrs. Jessie Lane Keely at Riverdale, Va., reported elsewhere in this issue.

CHICAGO, ILL., July 14. (HGNS)—The first annual picnic of the Chicago Chapter of the Fellowship will be held at Waverly Beach, Indiana Sand Dunes on Saturday, July 25, it was announced today by Miss Loueva Foote, chairman of the social committee.

SUMMER CLASSES

NEW YORK, June 16. (HGNS)—A series of summer classes in fundamental economics starting today was made necessary by the enthusiasm of recent graduates who could not wait for the regular fall season to have their friends take the course, according to Herbert M. Garn, director of education at national headquarters.

"I am confident that we shall have a good attendance at these classes despite the other attractions of the summer season," Mr. Garn said.

The Extension Department reports that summer classes are also being conducted in Glendale, (Calif.) San Francisco, Denver, Pittsburgh, Arden (Del.), Trenton, (N.J.), and Norfolk, Conn.

HENRY GEORGE SCHOOL OF THE AIR

CHICAGO, ILL., July 18. (HGNS)—The first class session of the Henry George School of the Air sponsored by the Chicago Extension will be heard over WCFL (short wave W9XAA) from 6:00 to 6:15 this evening. This feature will appear regularly at the same hour each Saturday evening.

Arrangements for the broadcast were made by Nathan Hillman, president of the Chicago Chapter of the Fellowship, through Edward Nockels, secretary of the Chicago Federation of Labor in charge of the radio station.

Each session will be a dramalogue representing a regular class of the School using "Progress and Poverty" as the textbook.

VETERAN INSTRUCTOR BECOMES STUDENT

CHICAGO, ILL., July 8. (HGNS)—Henry L. T. Tideman, instructor of five classes since the fall of 1934, now joins his graduates in being the possessor of a graduation certificate. He completed the course in the first class of Willis E. Shipley, recent Chicago graduate, which was conducted at the Sears-Roebuck Y. M. C. A.

Mr. Tideman took the course to become eligible for membership in the Henry George Fellowship, alumni body of the School.

NEW AUSTRALIAN CLASS PLANNED

NEW YORK, June 18. (HGNS)—A Teachers Manual and classroom helps for an enrollment of twenty-five were shipped today to Mr. E. Bowman of Warrnambool, Victoria, Australia. Mr. Bowman plans to start a class as soon as this equipment is received.

JOHN LAWRENCE MONROE,
Field Secretary.

IMAGINE a Christian missionary expounding to a newly discovered people the sublime truths of the gospel of peace and love—the fatherhood of God; the brotherhood of man; the duty of regarding the interests of our neighbors equally with our own, and of doing to others as we would have them do to us. Could he, in the same breath, go on to declare that, by virtue of the laws of this same God, each nation, to prosper, must defend itself against all other nations by a protective tariff?—PROTECTION OR FREE TRADE.

A Review of Henry J. Foley's Writings

BETWEEN Nov. 30, 1935 and Feb. 1, 1936, *The Gaelic American* in New York City published a series of ten articles from the pen of Henry J. Foley under the arresting title, "It Takes A Government To Make A Depression."

In these articles, as well as in a previous series in the same paper entitled, "An Ancient Remedy for Modern Depressions," Mr. Foley shows a sound, comprehensive knowledge of fundamental economic principles and reveals himself a competent teacher of political economy. Certainly he is better qualified than many present-day high school teachers and college professors who, under the guise of teaching that science, really expound business practice, banking, commercial law, and the like.

Mr. Foley truly writes of his "effort to establish some basic principles of government and economics, by which relations a government can be tested and pronounced helpful or harmful."

He has a positive genius for expressing correct, basic truths in simple, vigorous words. Take, for example, such paragraphs as these:

"We have seen that the only scientific basis for the ownership of property is the creation of property, or the free and unforced exchange of property or labor. A man who produces nothing is entitled to own nothing. A man who produces is entitled to the ownership of what he has produced, against the world. This brings us to the question of property in land.

"If men are born into the world with equal rights, such rights must include equal rights to the use of the earth, which was created for all men. If one man is born with no right to the earth, *while another is born with the right to keep that man from a place to make a living*, such an arrangement is a mockery of equal rights." (italics mine.)

The words, "a place to make a living," are especially felicitous and Mr. Foley is especially happy in their use. No writer, not even Henry George, ever expressed this thought more simply and effectively.

Where is our problem more graphically presented than in this paragraph:

"If the United States were inhabited by 130,000,000 sheep instead of by that many human beings there would be no unemployment. Any band of enterprising sheep attempting to persuade or compel 130,000,000 sheep to abstain from the grazing grounds would find the undertaking absolutely impossible."

While Mr. Foley never mentions "laissez-faire," it is clear that he is a thorough believer in that philosophy, but not in the monstrosity called "rugged-individualism."

Having given my impression of his extraordinary abilities, I must now point out a few statements, which, to me at least, seem debatable.

would use the public product—land rent—for public use and cease confiscating private property by taxation. Ogden Mills is right. He is "getting warm." See the leading editorial in *The Wall Street Journal*, April 20, 1935, entitled "Property and Freedom."

DR. C. J. LAVERY.

ENLIGHTENING THE RURAL NEW YORKER

T. A. McHenry of this city has written the following letter to the *Rural New Yorker*:

I read your paper every week to bring a whiff of boyhood country days into the ninth floor room of a skyscraper.

Now, your leading editorial this week states "road surfacing adds \$21 per acre to farm values," and you approve using a tax on gasoline to pay for it.

Permit me to re-word this sentence as follows: "The benefit of improved roads is reflected in higher values for farm land, and, therefore, their cost should be paid by gasoline users."

Or, if I may presume further, let us assume a builder erects a \$1,000 barn and upon presenting his bill to the farmer, he is told to stop every motor vehicle passing by and extract four cents a gallon on gasoline used until he collects the bill.

Now, Mr. Editor, don't get mad or call me a doctrinaire as I am a good American citizen, but can you untangle this knot?

TOM JOHNSON'S STATUE

Now that the nightmare is over, one may describe what to some was the most heartening spectacle at the convention. This was seeing men and women from over the country standing before the fine statue of Tom Johnson in the public park, several blocks west of the Auditorium where the sessions were held, finding out for the first time about the inventor, street railway operator, steel producer, Mayor of Cleveland, who gave his fortune and life, as he so often expressed it, to make his city "a happier place to live in, a better place to die in."

Situated on a spot which he dedicated to freedom of speech, the statue represents Johnson seated and holding a copy of Henry George's "Progress and Poverty." Johnson, under whose leadership Cleveland became known as "the best-governed city in the United States," died in 1911.

It was not by accident that the sculptor chose the historic book which the father of the Single Tax idea brought out in 1879. Before he read Henry George's gospel, Tom Loftin Johnson had been concerned chiefly with piling up a fortune for himself. After that, he gave his whole time for the welfare of the rank and file. He had invented the first street car fare box for coins; he had invented a type of car rail and the machine for rolling it.

As a Cleveland street railway operator, he had competed with the system owned by Mark Hanna. His steel interests had made him piles of money. Under social convictions as the result of his experience in reading "Progress and Poverty" and his contacts with its author, for whom he campaigned in New York City mayoralty races, Johnson first went to Congress, where he became an ardent advocate of free trade, although steel was a highly protected industry.

The broad shouldered, kindly, eloquent Johnson did not care for Congress because of its detachment from the people. It was in city government, he concluded, that most could be done by men who stand for the interests of ordinary men and women, and it was as Mayor of Cleveland that he did his memorable work. Elected first in 1901 and re-elected three times, he based his methods on his belief that the disgraceful city government of the time could be regenerated only through an informed and interested electorate.

Johnson took every issue directly to the voters. He had no radio but he did have a vast tent which seated 5,000 people. Moved from one part of the city to another during the campaign, this great canopy was a public forum in the fullest sense of the term. Questions were invited and answered. No one's story could have been more informal

than Tom Johnson's. No citizen was too humble to feel at home at his meetings for municipal ownership of street cars, home rule, just taxation and low fares. As the inscription on the statue says:

"Beyond his party and beyond his class,
This man forsook the few to serve the mass."

IRVING DILLIARD, columnist in *St. Louis Post Dispatch*.

VICTORIA, B. C. SINGLE TAXERS SUBMIT BRIEF

Taking the reverse position of the arguments advanced by the civic authorities and real estate groups, the Henry George Club of Victoria has circulated the provincial government and members of the B. C. Legislature, urging that land taxes be increased and improvement taxes cut down.

The brief states:

"That both province and cities increase taxes on land values and decrease them on improvements, and we strongly urge that municipalities still be allowed to exempt improvements altogether; also than no more British Columbia land be alienated, but leased to land users for what it will bring, with periodical revaluations and corresponding increases in the rental charged."

The brief was presented by Alexander Hamilton, president, and F. W. Davey, secretary, as an answer to representations made by civic and real estate bodies who urged the government in February to consider a shift of taxation lightening the burden on land and throwing it onto improvements.—*Victoria Daily Times*.

MUST WORK ACCORDING TO HER LIGHTS

Replying to a letter of solicitation for contributions to aid the starving people of China a lady well known to some of us replies as follows:

"In reply to your letter of June 1, I regret that, while appreciating the magnitude and humanity of your work for China Famine Relief, the acute situation in which the whole world finds itself today leads me to cut down more and more my contributions to philanthropic and alleviative work and to devote whatever resources I have to forwarding the social philosophy and economic programme of Henry George, which strikes at the root of our troubles and aims at permanent relief through the abolition of so much need for it. In this connection I am naturally interested in the statement of Chinese officials, reported in your little clipping, that the famine in China is due to Communist raids—an immediate cause, perhaps, but what shall one say of the age-old economic flaws in this, as in other countries, which produce not only the famine but the extreme swings toward both Communism and Facism which aggravate such conditions? We must each work according to our best light and you will understand why, holding my convictions over a long period of years, I feel that, at this crisis in world affairs, I must throw all my force into the struggle to secure an equitable basic social structure for all mankind, present and future."

TRIBUTE TO FRANK STEPHENS FROM SOLOMON S. COHEN

Clearminded, firm in his grasp of principles, he taught the simple gospel of the right of man to the use of the earth; of the equality of opportunity; of the right of every man to do as he wills, so long as he infringes not upon the equal right of any other. He taught, though perhaps he knew it not, the doctrine of the Hebrew Bible, seldom translated properly—"Thou shalt love for thy neighbor that which thou lovest for thyself." He realized, as few except Henry George have realized, the economic and fiscal importance of the Single Tax; but he also realized, as did George, the overwhelming importance of the moral aspect of the movement. He realized that questions of political economy and of governmental revenues are of importance only as they are necessary conditions of the existence of human beings in communities, and thus go to shape the character and destinies of the community and its members.

RIGHT TO ACQUIRE TAX-DELINQUENT LAND REDUCES TAX DELINQUENCY

As a means of adding to the municipality's land holdings, the Act authorizing the town of Collierville, Tenn., to operate "an enclave

of economic ground rent," has as yet had negligible results; but as a device to stimulate payment of delinquent taxes, its effects have been highly satisfactory. The Act authorized the town of Collierville to acquire the land, at tax sales or otherwise, and to lease the same for a period not exceeding 99 years. Improvements on such leased lands are exempt from municipal levies. Only the "Single Tax on land values" could be assessed by the municipality on the lands thus leased. As reported in LAND AND FREEDOM for March-April, 1936:

"About the middle of February, a tax bill was filed by the town to compel payment of all delinquent taxes on lands and buildings in Collierville.

"Only 18 taxpayers in this town of more than 1,000 population, were delinquent at the time of the filing of these suits. Few towns in America can today show so little tax delinquency.

"Since the filing of these suits, already more than one-half of those sued have paid their taxes. In all probability the remaining delinquents will pay their taxes before the suits can be prosecuted to conclusion, and the property on which the taxes are levied can be sold to the town for delinquent taxes.

"At the present time, Collierville has only one lot leased for economic ground rent. This lot was formerly the site of the town jail; but the jail was demolished, and built elsewhere. Thus the town had a lot which could be leased under the Enclave Law. No citizen of the town has objected to the leasing of this lot; and the validity of the Enclave Act has not been challenged."

American City for July.

THREE prominent Georgeists of this city have departed since the last number of LAND AND FREEDOM appeared. They are Benjamin Doblin, John H. Scully, and Cornelius Donovan. Fuller details of their life and work will be published later.

Washington Women Meet

APRIL AND MAY MEETINGS

MRS. HELENE H. McEVoy, who has been dividing her time between New York and Washington during the last year, was hostess at the April meeting of the Woman's Single Tax Club of the District of Columbia, at the National Woman's Party headquarters, 114 B Street, Northeast. The first speaker on the programme was Dr. Alice M. Caporn, a health lecturer who is hoping to found a colony in Australia, in which the principles of Henry George as well as of dietetics, shall be followed.

Mr. George A. Warren, a member of the District bar, supplemented the address of Dr. Caporn by further remarks on the land tenure plan of the Mosaic law, calling attention to the provision thereof requiring that all allotments of land made to Jewish families (each receiving one) should revert to the original owners or their descendants upon the coming of the Jubilee year every fiftieth year if in the meantime ownership has passed to others. This plan, he said, prevented monopoly of the land by the rich and powerful. Illustrating how private ownership of land may destroy a nation, if permitted to continue, Mr. Warren cited the case of Ireland, which, with a population of over eight millions in 1840, had now only a little over half that number.

Following Mr. Warren, Representative Charles R. Eckert of Pennsylvania, called attention to the fact that the problem of unemployment and poverty has cursed the human race from time immemorial. There are many persons who believe that the machine is responsible for much of our present misery and economic ills, yet even before the so-called "machine age" was in existence, the people of France were in a more wretched condition than the people of America are today, as is indicated by Jefferson's declaration, upon his arrival there: "Of twenty millions of people supposed to be in France, I am of the opinion

there are nineteen millions more wretched, more accursed in every circumstance of human existence than the most conspicuously wretched individual of the whole United States."

Following the principal speakers, the meeting resolved itself into an informal symposium on the general subject of taxation until the guests were invited into the dining room to enjoy sandwiches, cocoa, coffee, cakes and ice cream.

Among the visitors present were Mrs. Timothy Campbell, Mrs. Henry Tideman, Miss Gertrude Van Eeghen of Holland, Princess Nour Hamada of Syria, representing the Oriental Alliance for Women, and the well-known sculptress Mrs. Adelaide Johnson, long an ardent suffrage worker, whose marble busts of Susan B. Anthony, Elizabeth Cady Stanton and Lucretia Mott, are among the statues in the National Capitol Building.

The annual business meeting of the club was held on Monday, May 4, at the home of Mr. and Mrs. Walter N. Campbell, 1409 Newton Street, Northwest, where officers for the ensuing year were elected as follows: President, Mrs. Helene H. McEvoy, one of the few charter members of the District organization still surviving; vice-president, Mrs. Gertrude E. Mackenzie; recording secretary, Mrs. Walter N. Campbell; corresponding secretary and treasurer, Mrs. Jennie Knight; director to the Federation of Women's Clubs, Mrs. Marie H. Heath; chairman of the programme committee, Mrs. Elizabeth M. Phillips.

RIVERDALE PICNIC

The quarter-century mark was reached when the Single Taxers of Washington and vicinity held their annual basket picnic on Sunday, June 7, at the home of Mrs. Jessie Lane Keeley in Riverdale, Md.

Mrs. Heath, the retiring president, reminded her hearers of the fact that, with Single Tax in the air and on the air, and with a liberal political administration, conditions were peculiarly favorable for action under our incoming president, Mrs. Helene McEvoy, whom she introduced as chairman of the meeting.

Mrs. McEvoy, after referring to the circumstances under which the club was organized some forty years ago, and her pleasure at now being chosen as its leader, introduced the principal speaker, Representative Charles R. Eckert of Pennsylvania. Mr. Eckert said in part:

"I have some very pleasant memories of a gathering like this a year ago, through the generosity and hospitality of Mrs. Keeley. I am glad to be here with you again, and am pleased that the Single Taxers, and especially the women Single Taxers, of the District of Columbia, are as militant and aggressive as I find them to be. In fact, to some extent, it confirms a dream I had a good many years ago when a group of Single Taxers up in Pittsburgh decided to form a national organization. It is known as the Henry George Foundation of America, and when the subject was under consideration, I used to argue that the Single Tax movement ought to have a national headquarters in Washington because here is the seat of government; we find here a different atmosphere from what we find in many other communities, and I rather regret that that dream of mine failed. I felt then and I feel now that the movement would be stimulated if we could have a national organization with headquarters here to act as a clearing house for all activities in which Single Taxers are engaged. Now as we look around and observe the various types of movements that spring up and gain momentum, we find that they have a different method of organization and of propaganda from those of the Single Taxers—movements that have neither the merit nor the stability that ours has, and yet in spite of their inherent weaknesses we find them gaining followers, and in some cases their plans are enacted into law. I have particularly in mind the Prohibition movement, which gained such momentum and strength and developed so rapidly that the Constitution of the United States was amended, and yet the movement itself—whatever our individual opinions may be on the liquor question—does not have the inherent strength of the Single Tax movement. And today we have a movement which, irrespective of its merits or

demerits, has gathered a great deal of momentum, namely, the Townsend Plan. We also have, along that line, the movement that is sponsored by Father Coughlin, and these movements are growing.

Now of course I do not mean to say that all the work that has been done in the years gone by, has been in vain, far from it; much has been accomplished, but I think we could, by organizing our ranks and agitating through the radio and the press, make much faster progress. Of course we must bear in mind that deep waters move slowly, and the Single Tax philosophy is one of the most fundamental reforms that we can conceive of, and therefore the progress naturally is slow. Henry George must have realized that fact, because we all recall that last chapter of "Progress and Poverty" in which he said:

"The Truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured.

"Let us not disguise the fact. Over and over again has the standard of Truth and Justice been raised in the country. Over and over again has it been trampled under foot, oftentimes in blood. If they are weak forces that are arrayed against Truth, why should error so long prevail? If Justice has but to raise her head to have Injustice flee before her, why should the wail of the oppressed so long go up?"

Following Mr. Eckert's talk, Mrs. Walter N. Campbell read letters from Representatives David John Lewis and Robert W. Crosser, and from Mrs. Alice Thacher Post, expressing regret at their inability to be present.

In response to the chairman's request for an account of her game, Mrs. Elizabeth M. Phillips of Clarendon, Virginia, responded by saying: "It was through my effort to interpret the economic philosophy of Henry George that I first conceived the idea for the Landlord's Game. At first I did not think of it as a game, but merely as a tangible illustration of economic processes. For several years, I worked at the game, improving it, and in 1904, I applied for and was granted a basic patent by the U. S. Patent Office. I might say incidentally that during and since that time I have worked out several other games all based on the three fundamental principles of the original. I still have in my possession my original model of my game Monopoly. In the winter of 1932-33 I was warned by a good Single Taxer and patent attorney that an attempt was being made to publish a game that was remarkably like mine and which he thought should bear my extended patent number. He even told me the proposed names for the game: 'Finance' and 'Monopoly.' But at that time I was in no position either physically or financially to defend my rights. During the next two years several mysterious visitors and two or three suspicious correspondents sought in vain to buy my patent. I would have none of them. As soon as my health was sufficiently improved and financial conditions became better, I meant to approach Mr. Parker, the great game king, whom I once met, years before, under very pleasant circumstances. I planned to get in communication again with him. No other publisher was good enough for my Landlord's Game. While making my preparations for this approach, Mr. Parker himself, who years before had seen and praised my game, sought me out at my tiny cottage home and, knowing that I was the real inventor of the game Monopoly, made a proposition which I readily accepted as it gave me the very opportunity I was seeking—to make games for the Parker firm. I hope some day to so improve my original game that it will be a scientific measure for the student of economics, as exact in its domain as is the multiplication table in the field of mathematics, or the level, the yardstick, or the pound weight in their respective fields. If we cheat, we become involved and suffer accordingly. If we are faithful to the formula, we are prosperous and happy. We cannot violate the laws of nature in any realm without bringing upon us our own punishment. God will not be so mocked."

Dr. Alice M. Caporn, a health culturist and dietitian, told the members more about her ambition to found a colony, preferably in Honduras, where a superior race might be developed.

Mrs. Keeley stated that she had been in union labor since the age

of fourteen, and that the labor unions are now beginning to understand the principles of the Single Tax and are giving a good idea of it in some of their constitutions, notably the Latherers' and Plasterers' Unions. Mrs. Keeley had become convinced that the Single Tax was the one solution of our economic problems after listening to an address delivered by Father Huntington in the early nineties, and had "worked at it ever since—once a Single Taxer, always a Single Taxer."

One of the encouraging features of this twenty-first anniversary gathering was the number of young people recently graduated from the extension classes of the Henry George School of Social Science which have been conducted by Mrs. Phillips and Mr. Swanton. These students were each asked to contribute a few words to the programme and all expressed their enthusiasm for the cause and their hope of being able to spread the light. Among others who spoke briefly were Mrs. W. White, Mrs. C. N. Goodwin, Mrs. Clinglin Smith, Mrs. Swigert, Mrs. Jennie Knight, Mrs. Laura Lees, and

GERTRUDE E. MACKENZIE.

BOOK REVIEWS

REVIEW BY REV. L. M. BIRKHEAD OVER STATION WDAF
OF HENRY WARE ALLEN'S BOOK

Henry Ware Allen and his new book, "Prosperity," discloses two interesting facts with respect to human nature. First that it is possible to grow old and at the same time grow in wisdom, and secondly that one may also grow old and yet retain one's youthful enthusiasm. Here, in this book, Mr. Allen has given expression to a ripe wisdom, a wisdom that is the product of nearly fifty years of honest and deep thought about our economic problems. And his views are presented with the enthusiasm of youth. His enthusiasm for his ideas is infectious.

Of course, Mr. Allen is a partisan. He is a Single Taxer. He believes that Henry George propounded a social and economic philosophy which points the way out for our country. But his propaganda views are presented with due regard for other proposals.

First of all Mr. Allen believes that "Prosperity" can be achieved by democratic steps. He is something of a Jeffersonian in his political views.

The subtitle of "Prosperity" is:

"As a natural result of abolishing all taxes upon business, industry, commerce and agriculture, leaving for the necessary expenses of government its natural revenue, economic rent as determined by its site value of land."

Mr. Allen gives it as his opinion that the study of real political economy, "dry-as-dust" science—but not in Mr. Allen's book, has been neglected in America, both in our universities and in our every day world. As a result we have such unworkable and unsound experiments as the New Deal.

Our author regrets the tendency toward State Socialism. He, argues that the democracy of Thomas Jefferson, perfected by Henry George, is the right way to bring the country out of the industrial depression and to establish it upon a strong basis of prosperity.

This book, by the way, is written in the form of a very interesting discussion between Grandfather Justin Waterson, a retired Chicago merchant, 85 years old, and his grandson, Charles Waterson, 17 years old. The discussion takes place in the years 2000-2001.

Grandfather Waterson is opposed to the income tax. He thinks that back there in the early part of the 20th Century when it was in force "it was a case of the government robbing Peter to pay Paul in true Robin Hood style." And he reports that when the income tax was repealed that there was an immediate revival of business.

Grandfather thinks that the tax system in force in the year 1936 and thereabouts was the product of politicians who were thinking of the next election and not of statesmen who were thinking of the next generation.

definition of Socialism. They talk about how wealth should be distributed or well-being procured.

Now, my definition is that a Socialist is one who believes that people can be made better or happier by authority, provided the authorities be either themselves or those who think as they think.

An Individualist, on the other hand, is one who believes in liberty and that free competition will in the end bring the best results under Herbert Spencer's definition of liberty; "So to use your own faculties as not to interfere with the exercise of similar faculties by others."

You will find that most people are Socialists without knowing it. Men like Morgan, Frick, and so on, believe that if the best people were allowed to rule, meaning by the best people people like themselves, they could do better for society than society could do for itself.

To try to regulate others as far as it goes beyond equal liberty, is to set our own wisdom up as superior to that of the creative mind which has been experimenting with mankind for at least some tens of thousands of years, probably for tens of millions. As nothing occurs except as the effect of causes, all things are as they must be.

Of course, I think that to allow persons to charge others in land prices or land rents for living upon the earth is the main infringement of liberty and is also in itself immoral.

N. Y. City.

BOLTON HALL.

"IN ITS WISDOM"

EDITOR LAND AND FREEDOM:

The Legislature of New Jersey has authorized the commissioner of education to appoint "helping teachers" to aid teachers;

The Legislature of New York has incorporated the Institute for Public Service to "search for strong administrators and for large opportunities that need efficient men;"

The Legislature of New Jersey requires teachers to "read without comment" five verses of the Old Testament each day;

The Federal Legislature has authorized a roll of honor plus \$10 per person (monthly for life) for gallant conduct in conflict with the enemy "at the risk of his life above and beyond the call of duty;"

The Virginia Legislature prohibits the use of common towels "for common use by more than one person without being laundered after such use;"

The Legislature of Kentucky prohibits the "buying and selling of patients by physicians;"

The Legislature of Virginia prohibits shell fishing in polluted areas and a violator may pay the officer who apprehends him a sum to be agreed upon between them, but not less than the minimum fine.

The Legislature of New York authorizes compensation for "serious facial or head disfigurement."

Fall River, Mass.

THOMAS N. ASHTON

SUFFICIENCY OF THE RENTAL TAX

EDITOR LAND AND FREEDOM:

I was interested in the article by Mr. John F. White in your May-June number. The article was valuable as a contribution to the important questions of the total land values in the country, and to the total probable ground rent that might be derived for public purposes.

I wish, however, to call attention to what seems to be a defect in Mr. White's computation. To illustrate the point I wish to make we may consider his illustration of the State of Indiana in 1930, with assessed land values of \$1,845,699,562, which taxed at five per cent would produce only \$92,284,978; while the necessary state and local revenues for the year were \$150,000,000.

The defect in this computation is that Mr. White has neglected to add the tax actually paid out of ground rent in that year, which is stated to be one-third of the whole or \$50,000,000. Adding this to the 92 million gives us 142 million, or nearly the total necessary tax.

If my computation needs any explanation, it is only necessary to call attention to the fact that any tax on land value reduces the assessable value by the capitalized amount of the tax.

While I am not familiar with the Indiana tax system, perhaps I am safe in assuming that there is considerable land value not subject to the general property assessment, such as railroad, interurban and street car rights of way; telegraph, telephone, and other licensee privileges. If these values are also added it might be found that a land value tax would meet amply all the requirements of that State, and perhaps produce a surplus. In addition it might be expected that financial administration of government would be so simplified as to reduce expenses materially.

In this connection attention might be called to the fact that increased taxation of land values would soon reduce the present basis of assessment to such an uncertain state as to make it useless. It will therefore make it necessary at a relatively early stage in Single Tax progress to adopt annual rental value as the basis of taxation, with an increasing rate of 50, 60, 75, 90 per cent, and gradually approaching 100 per cent of the annual rental value of land.

A tax based on rental value, when adopted, will soon appear as simple, natural and as easily understood, as the present tax based on capitalized value.

Oskosh, Wisc.

JOHN HARRINGTON.

THE RENTAL TAX AND GOVERNMENT EXPENDITURE

EDITOR LAND AND FREEDOM:

In the May-June issue of LAND AND FREEDOM, John F. White writes interestingly on the lack of general statistics of land values. The information which Mr. White presents, however—and he cites actual assessment figures of one important state and three large cities—seems on the face of it sufficient to prove that a Single Tax on land values even at the high rate of five per cent, would provide little more than half the amounts actually expended by states and local governments, with no allowance at all for federal requirements.

Your contributor, who submits that this revelation is disconcerting as indicating inadequacy of a Single Tax on land values, seems nevertheless to feel that it leaves our fundamental principle unshaken. With this, some of us cannot agree. If it is true that total appropriation of ground rent would not suffice for all normal governmental needs, national, state and local, it would seem that our philosophy to that degree is unsound.

However, there is something more to be said about assessment figures and governmental needs. There is a practically universal tendency on the part of tax officials to undervalue land. The writer knows a case where a town paid about \$10,000 for land for a public use. The same person, a citizen of the greatest integrity, functioning as appraiser for the town, valued the land at the above figure. Functioning as town tax assessor, he had for years been valuing it at only \$1,000. (The owner had been keeping it idle, and therefore had been receiving no income from it.) Just recently an eastern city needed three small plots for a street extension. Functioning as assessor, the city had been valuing them for taxation at \$29,400. Functioning as purchaser, the same city appraised the lots at \$57,500, and paid that sum for them. In the newspaper discussion of the transaction, there was criticism of the large expenditure, but no one claimed that the lots were worth less than the city paid for them. Such instances are so common that it is hardly too much to say that they illustrate the rule and not the exception.

People, such as landowners, against whom direct taxes are assessed, and who cannot shift them to others, naturally will resist stubbornly and generally with considerable success, under present arrangements, the attempts of the authorities to assess their holdings at full value. On the other hand, taxes on improvements are generally of the indirect type, capable of being shifted to tenants and customers, and objection on the part of the original payer to fair assessments is there-

fore very much weaker in such cases, with the result that there is a powerful tendency in the tax load to gravitate to the shoulders of the indirect tax payers.

This principle operates in other fields. Mechanics know that a drill being driven into a mental non-uniform hardness, instead of following a straight line, will tend to "drift" to one side, toward the softer portions of the mass. In the sinking of deep oil or artesian wells, it is said that the bore will usually drift far to one side of the vertical, because of a preference for softer portions of the rock through which it is being driven. The phenomenon appears in the military field, as in the case of an attack being made along a wide front. Enemy weakness in front of your right flank, for example, may cause your entire force to drift laterally, toward the right, perhaps with disastrous results, instead of advancing straight ahead. It seems to the writer that this drift tendency operates with peculiar effectiveness in the field of tax assessment, and that it accounts to an important extent for the inadequate land value figures found by your contributor.

It may be in order to remark that in the domain of taxation, as well as in that of currency systems, we have a Gresham's Law, which, it will be recalled, states that wherever two types of currency are in concurrent use, a superior and an inferior type, the latter will continue to circulate while the former will tend to disappear. "The bad coin will drive out the good," because people will try to retain the good coins; in trading they will spend only the bad ones, thus keeping them in circulation. Similarly, so long as we have both "good", or direct, and "bad," or indirect taxes, we shall have a gravitational effect always tending to make the load slide toward the latter.

It may be said in passing that this principle tends to justify the position of those Single Taxers who hold that a step-by-step programme will never get us anywhere. The principle of direct taxation cannot make much progress while the indirect tax payer is legally available and can be exploited with such ease.

It may be asked: Suppose we had Single Tax in operation; would not adequate assessments still meet with strong resistance from land owners, as they do now? No doubt they would, but it could not be effective, in the absence of alternative legal sources of revenue. This resistance might, however, have a valuable corrective effect, as tending toward precision in assessments, a tendency somewhat lacking now, because of the intricacy of present methods of taxation. In particular, it could be of great value as tending to check the destructive progress of what Albert Jay Nock calls the State, towards absorption of all social power, with concomitant degradation of the citizens into subjects; a progress which is closely allied with indirect taxation.

In regard to the figures of governmental expenditure cited by your contributor, it may be said that they have to do largely with the cost, to government, of the intense economic and social order now prevailing. This disorder is a necessary consequence of government's failure to perform its first and most vital function—that of collecting its own natural revenue, economic rent. Discontinue this functional failure of government, with the disorder which it imposes upon the economic system, and an immense reduction in governmental expenditure can be made.

As a means for meeting the present swollen costs of government, existing taxation is grossly inadequate. Government in its various forms is spending two dollars for every dollar it takes in. And we can afford to admit that Single Tax would not currently yield enough revenue to meet the current, normal expenditures of government in all its forms, plus the enormous load of relief and emergency costs. Does this admit any doubt as to the essential soundness of our Single Tax claims? No. If government would take all the income to which ethically it is entitled, and that income only, ceasing its destructive raids upon the earnings of labor and capital, the resulting good order in the economic field should enable it to reduce its expenditures greatly. Moreover, the substitution of economic good order for the disorder inseparable from present taxation methods would of itself cause an

increase of economic rent—that is, an increase in the revenue of government.

Norfolk, Conn.

JOSEPH R. CARROLL.

IS THIS PRACTICAL OR EVEN DESIRABLE?

EDITOR LAND AND FREEDOM:

It is quite interesting to note Landlord Roosevelt's efforts at decentralization. Someone should suggest to him that Henry George over fifty years ago demonstrated quite logically that the adoption of a land value tax which would take economic rent for public use would effect the decentralization of population. Not that Mr. Roosevelt or his friend Vincent Astor could ever be brought to favor the adoption of Henry George's Single Tax, but it might occur to him, or some of his "Brain Trust," that rules have the peculiar characteristic of working both ways; that decentralization of population would tend to bring land value socialization upon us; and that the favored progeny of our old Dutch Landed Aristocracy would no longer find it possible to live in idle luxury. If the suggestion would have the effect of frightening them into a discontinuance of the wasteful, foolhardy attempts at decentralization through colonization, it would be worthwhile, but it is more than likely that the President and his advisers have heard of Joseph Fels and are familiar with Fels' futile attempt to colonize London's poor in rural areas. It is interesting to note that Mr. Fels recognized its futility. Well, in that case all this talk of the Administration about the necessity of ruralization of our surplus workers is merely for political effect.

To sum up the situation: they are not going anywhere, whether they know it or not. Every person who has learned the lesson that Henry George taught, knows that, so long as the value which is created by improvements, whether of public or private origin, may be appropriated by individuals other than those responsible for such improvements, there can be no permanent improvement in the economic welfare of the masses. Henry George told us how in a simple and efficient manner we could stop this misappropriation of wealth—the Gypsy solved the problem for himself generations ago. Perhaps it was only a partial solution. Nevertheless, did we all live as does the Gypsy, there would be scant opportunity for speculation in land values. The Gypsy's tent adds no value to the land upon which it rests or to surrounding locations, while his nomad type of domicile lends no promise of permanence of population in the neighborhood where he chooses to settle. Land speculation under such conditions would be the height of folly. Of course, modern society can never adopt the tent of the Gypsy, but it can avail itself of the paramount advantage which mobility gives to these wanderers—freedom in a large measure from the toll which the landlord collects from each of us for the privilege of living on his earth. This relief can be effected without the necessity of giving up any of the conveniences of modern life. In fact it can be done in a manner which will make it possible for the great masses of mankind to partake in the fullest of the benefits which science and the arts have given us.

To accomplish this, it is only necessary that our homes, our factories, our commercial structures, etc., be constructed in a manner which will permit of their being easily dismantled and removed to another site whenever the owner finds it expedient to do so. It is not necessary that there be a large percentage of such removals from one site to another, nor that our people become a more mobile race than they are today, in order to achieve this freedom from the extortion which the landlord imposes upon us. The mere fact that we can move; that under adverse conditions we do move; and that there exists a plethora of sites to which we may move, will suffice to curb the power of land-monopoly.

It is said, "There is more than one way to skin a cat." And the Single Taxer who can "see the cat" should know this better than those who are blind to economic phenomena. Therefore, if we cannot educate the brute to go in the direction which we wish him to go, why not coax him to follow us by the offer of immediate tangible re-

ward? Doctor Townsend had little trouble in getting twenty-five million trusting souls to fall into line with him when he offered them a life pension. Suppose we offer our homeless millions a home and sufficient land in their immediate locale to insure them the opportunity to employ their labor without let or hindrance in the production of their needs.

If there be any who hold the opinion that an offer of this character would fall on deaf ears, let him go into the industrial center and learn at first hand how considerable a number of our industrial workers are to be found expressing a sincere desire to be possessed of a few acres of land from which they may draw the major portion of their creature needs. The urbanite is beginning to note that his country cousin enjoys most of the conveniences of city life while suffering few of its inconveniences. Rapid, inexpensive transportation and communication, together with the ever-widening network of power lines, is steadily opening up a new frontier for the pioneers of today. In Greeley's day the slogan was, "Go West young man, go West;" the covered wagon served their purpose. Today it is a case of "Go out, young man, go out." Just beyond the city limits lie savannahs to be taken not from the Indian with a rifle but from the land speculator through the use of portable (demountable) structures.

If our government is sincere in its efforts to ruralize our homeless workers, it can at slight cost assist these unfortunates to the ownership of this weapon against exploitation. Apparently, however, the Administration is unwilling to entertain any proposals of this nature. Mr. Roosevelt and the heads of several branches of the Housing Division have been acquainted with the possibilities of this plan, but on one pretext or another they refuse to investigate its merits.

Is it possible that these men whom we Single Taxers are prone to look upon as economic morons, actually have sufficient insight to enable them to envisage the teeth in the proposal that men employ structures which are detachable from the site? Have they noted that, whereas the rentals which owners receive for the use of land are a trickling little spring, the water of which must be constantly used or lost forever, the sale price of land is the reservoir which catches and holds intact for the land speculator the accumulating unearned increment which flows alike from both used and unused land? Perhaps they are not so dull as we believe them to be. This landlord government of ours with its statisticians and "politician economists" has ample reason to know that in this great land we have sufficient sites, both urban and rural, to satisfy the needs of several times the present population; that were all sites used under a rental tenure, more than half would perforce remain unused; that any tendency toward a system of land tenure upon a rental basis must in the interest of the land owner be discouraged; and that, consequently, the adoption of the use of structures that would obviate the purchase of the site must be condemned, since the growth of construction of this type would open an ever-widening breach in the reservoir which feeds land monopoly.

But whether or no, this type of structure is coming, though its advent will be fought with every weapon of restriction that the powers can devise. Its development, however, cannot be forestalled by the conspiracy of silence which has been used against the proposal of Henry George, for it offers immediate tangible reward for millions of our people who in their own interest will draw up on the line of battle. It would seem that we Single Taxers should be found in the van of this movement, for it offers us a wedge whereby we may split asunder the forces that today are united against us—the great monopolists and their trusting henchmen, the small home and farm owner
Erie, Mich.

ROBERT L. McCAIG.

SEEKING A BASIS FOR THE SINGLE TAX

EDITOR LAND AND FREEDOM:

I have long had in mind that the correct formula for the gradual imposition of the Single Tax has never been worked out, but I have

believed, as expressed by you, that when education has sufficiently advanced to demand it, a practical solution will be developed. But now that Mr. Hall has so plainly indicated the difficulty, and you have asked for suggestions, I feel constrained to offer mine for what they are worth.

The advantage of a gradual adoption of the Single Tax philosophy is, I think, obvious. The change is fundamental and a sudden change of the basis of taxation would cause such a shifting of values as to shake our vast credit structure to its foundations. It must therefore be done gradually, but the question is, how?

The usual suggestion is that, first, land and improvements be assessed separately, as is done now in Massachusetts and some other States; then, to exempt from taxation a certain percentage of the, assessed value of all improvements, say ten per cent the first year, twenty per cent the second year, and so on until the improvements are all exempted. Then the tax rate would be raised each year in a sufficient amount to produce the needed revenue. Then our multitude of other miscellaneous taxes would likewise gradually be removed and the resulting deficiency would be made up by piling an additional tax rate on the poor land values. Then we would have in force that long looked for Utopia, our entire governmental costs supported by a Single Tax on land values.

But hold! Is it as simple as this? By that time would there be any land values to tax? And if so, what would be the tax rate? We have been taught by our great teacher that increasing the tax on land values reduces said land values proportionately. This needs no demonstrating. Pittsburgh has reduced the assessment on improvements by fifty per cent without greatly increasing the tax rate. Perhaps other conditions have entered into that, I do not know. But when it comes to wiping out the other fifty per cent we would run up against an entirely different proposition. As we neared the goal and it began to be that nearly all of the rental values were being taken, the land values would be dropping so fast and the tax rate would be going up by such leaps and bounds, that we would all be dizzy. No, this cannot be the solution. We must try again.

The trouble is that we have been basing our plans on a tax on land values, while all the time we believe that land values are an evil thing that must be eradicated before our social system reaches the perfection for which we are striving. To produce our governmental revenues from a tax on land values is just as wrong as to produce it from a tax on gambling or murder, or any thing else we consider as evil.

But there is something that we know is sound, that we know is stable, that already in equity belongs to the community and that taxing even up to one hundred per cent will not destroy. That something is *ground rent*, and it is to ground rent that we must turn for our source of revenue. We must treat it as an entirely new tax, a new source of revenue. We must add to our assessment lists an entirely new item, ground rent. We must then start with a new tax of a percentage of this annual ground rent, to be gradually increased each year until it all be absorbed. As this tax revenue increased all other taxes would be reduced, all taxes on real estate first, and then all other taxes, and then truly we would have a Single Tax.

Chicopee Falls, Mass.

JOHN B. KNIGHT.

FROM A WORKER IN THE PRACTICAL FIELD.

EDITOR LAND AND FREEDOM:

I have read with considerable interest Mr. Jorgenson's open letter addressed to Mr. Otto Cullman. From this letter it would appear that he—Jorgenson—is dropping the work of the Single Tax.

I note that he blames Henry George for the slow progress of the movement, and, in his book "Did Henry George Confuse the Single Tax?" that he calls attention to errors in George's "Progress and Poverty." I have not seen this book by Jorgenson—but I have his "The Stagnation of Industry." To my mind it is Jorgenson's own errors which confuse the Single Tax.

a corresponding increase on land value to be secured by local referendum, was defeated by a vote of twenty-nine to eighteen. The usual misconceptions of the economic effects of the measure were voiced by the opposition. But the vote is comforting.

HENRY WARE ALLEN's book "Prosperity" is receiving a great number of commendations. From the many we cull a few. "I must compliment you on your book," writes Clayton J. Ewing of Chicago. "I wish to compliment you on the splendid work you have done," says Abe Waldauer of Memphis. Mrs. Alice Thacher Post says, "I have read the book with much satisfaction. I am sure it will give a clearer view of the road to many." Francis Neilson comments: "I am agreeably surprised at the way you have planned your book." E. H. Boeck, of St. Louis, writes: "You have written a great book. I know, for I have read all the George literature that he and his followers have written." Among others who are enthusiastic in their praise are George Hughes, of Topeka, Kan., son of the author of "Tom Brown's School Days," E. B. Swinney, P. W. Schwander, Bolton Hall and John Z. White.

IN the magazine section of the *New York Times* of June 7, Norman Thomas tells what he would do if he were president. After indicating that the tax on incomes would be higher in the higher brackets, he says these would be supplemented by excess profit taxes and taxes on land values. Thomas is quite as hopeless as the rest of them. Those Single Taxers who advocate going along with the Socialists are asked to note the relatively unimportant place given to the taxation of land values. And we read with interest the further statement that "Socialism differs from Communism in the matter of technique." We never supposed it differed any more than that. But the remark contains what should be a warning to those who look upon Norman Thomas as a mild spoken and mildly intentioned gentleman of liberal tendencies.

ORDERS have been filled for eight hundred copies of Benjamin Burger's address at the Henry George Congress on "What to Emphasize in Teaching Henry George." About twelve hundred copies remain and orders are invited.

EDGAR LEE RYDER died recently in this city of injuries sustained by a fall. Mr. Ryder was a member of the New York Assembly in 1903 and 1904, and was an active Single Taxer. He was a classmate of Nicholas Murray Butler at Columbia. Mr. Ryder was also a candidate of the Democratic party for governor in 1902 and his campaign manager was Samuel Seabury. Edward Polak, with whom Mr. Ryder was intimately associated, sent out over 100,000 pieces of literature in this campaign. The former was candidate for State Senator at the same time. Mr. Ryder openly advocated the Single Tax and made no concealment of his convictions. He is survived by his wife, Mrs. Sarah Sullivan Ryder and a daughter residing at Ossining, N. Y.

A RECENT visitor to this office was George M. Lyon of Capetown, South Africa, who had come to the United States to attend the fortieth anniversary of his graduation from Princeton. In conversation with John Lawrence Monroe he recommended Charles Lamb for Extension Secretary of the Henry George School at Capetown.

ALEXANDER MACKENDRICK has an appreciative review of Henry Ware Allen's "Prosperity" in *Land and Liberty* of London for June.

A HEARTENING speech was made in San Francisco in May by Alfred P. Sloan of General Motors, in which he called upon the government to adopt a more rational system of taxation which would promote the rebuilding of industrial plants by granting exemptions from taxation where new facilities are substituted for old ones. The address as a whole showed a new and welcome outlook on industry and government, much of which would be worth quoting if we had the space.

MR. MOLEY of *To Day*, a magazine devoted to landlordism, commenting on the Ralston Amendment in California linked the teaching of Henry George with the Townsend and Sinclair plans, and termed it "crackpotism." To all of which opinion Mr. Moley is entitled. But when he says that the reason for the spread of these doctrines is that "Southern California is owned by the landless and propertyless who are in favor of a re-shuffling of the cards of fortune," we are impelled to ask how these poor unfortunates can own all of Southern California and still be landless and propertyless. An explanation should be forthcoming.

WESLEY E. BARKER of Toronto, Ontario, died suddenly at his home on June 26. He was for years a personal friend of the editor of *LAND AND FREEDOM* and a member of the Manhattan Single Tax Club in 1893 when he lived in New York. We never called him anything but Will, forgetting the Wesley. He was a lifelong disciple of Henry George and reviewed "Progress and Poverty" for the *Springfield Republican*. He was an active newspaper man and had a singular facility for reporting speeches in long hand. He was himself an effective speaker. He was proud of his Massachusetts ancestry. He was born in the United States in direct descent from Richard Barker who settled in Andover in 1643. Active in the good work to the last he asked the *Mail and Empire* of Toronto to "tell us just what capitalism is, and what the capitalist system is." The answer to Mr. Barker was made the leading editorial in the *Mail and Empire* discussing the matter in rather intelligent fashion. Will Barker's wife, Christine Ross Barker, was present at the Henry George School Dinner in New York on June 11. She too is remembered for her active work in behalf of the movement and later in the Henry George School of Toronto. We extend to her our sincere sympathy.

WE made an error on page ninety-four of the May-June number of *LAND AND FREEDOM* in stating the date of the beginning of the United Committee of Great Britain for Free Trade and the Taxation of Land Values which we placed in 1929. The Committee was formed in 1907. The number of publications listed—94,000 copies of the works of Henry George and 169,000 pamphlets—were those published in behalf of the Henry George Foundation and of which the founder, Louis Jacobs, named the United Committee as trustee. This, as we state, was in 1929. Prior to that time the United Committee month in and month out numbered among its activities the publication of many leaflets and pamphlets mounting into the millions.

THE Providence, R. I. *Journal* of June 7, published an admirable letter from John T. Giddings on Land, Labor and Capital.

WE knew it would happen. Lots are now offered for sale in Paradise. The heavenly real estate agent is Father Gilcharie of Jassy, Roumania, sole agent of the Paradise Estate, Ltd. He offers for inducement as well protection against fire. Many peasants consider Father Gilcharie a saint and his real estate business genuine, but the police, who are realists, take a different view and have ordered money paid for Paradise lots returned to the buyers. The majority, however, refuse to accept it. Land speculators are always people of boundless faith.

A RECENT welcome visitor to this office was Prof. Harry Gunnison Brown who spent three hours with us going over the phases of the movement in which he is interested. We enjoyed his visit immensely.

THE "Call to Liberty" from "Progress and Poverty," and many other quotations from the works of Henry George, are appearing in the *Christian World*, *John O'London Weekly*, *The Statesman*, the *Listener*, *Public Opinion*, *World Review of Reviews*, and other periodicals. This is the work of the Henry George Foundation of Great Britain. Perhaps several million people receive their first knowledge of the great economist in this way.

THE *Mail* of April 7, of Adelaide, South Australia, contains a page article from E. J. Craigie, M. P., entitled "How Adelaide Land Values Have Boomed." He concludes:

"It would be a splendid centenary gesture if these publicly created values were diverted into the Public Treasury, thus permitting the removal of the deadweight burden of taxation from industry, and provide conditions of freedom for the further developments of our State."

THE Report to Mayor LaGuardia of the Department of Purchase of New York City for 1935 contains the following:

"In August, Albert Pleydell, special investigator in the Department since January, 1934, was promoted to the deputy commissioner-ship which had been vacant since the death of W. Richard Smith in February, 1934. No one ever deserved promotion more than did Mr. Pleydell. Ever since the beginning of this administration, he had been the Commissioner's chief reliance in departmental policy and procedure. He had demonstrated an amazing capacity for 'having many irons in the fire' and keeping them all hot. He had worked night and day for the smoother functioning of the Department and for an increase in its prestige."

Albert Pleydell is the worthy son of our old friend, Arthur C. Pleydell.

In a recent communication received from Sing Sing prison and signed by Warden Lawes and James Dawson, Librarian, occurs the following:

"Perhaps you will be interested to know that your publication, LAND AND FREEDOM, made quite a hit with our readers. We are grateful to note in your letters that you say you will keep us supplied from time to time, which we think is a very kind gesture."

CHRISTOPHER M. GALLUP, of North Stonington, Conn., writes: "Have you ever considered land owners 'take' as a possible substitute for economic rent? 'Take' has become a generally accepted word connected with rackets of all sorts and I should like to see it applied to the greatest racket of all time. Rent is something we pay as a matter of course, but if called a 'take' there might be resentment and possibly mental questioning."

ON Sunday afternoon, May 24, 1936, at 6:30, Mr. Benjamin W. Burger was interviewed over Station WOV by Mr. Charles H. Ingersoll, Chairman of its Public Service Forum. The subject was "Inflation." Mr. Burger presented the Georgeist viewpoint, showing how unemployment relief has caused the federal government to borrow billions of dollars, and that if we fail to solve the problem of unemployment, inflation will be inevitable.

In the *News* of Sausalito, Calif., Mr. Oscar M. Hudson of that town has a letter in which he advises his readers to study Henry George if they are looking for clear arguments to find out what the Single Tax is rather than what it is called.

Mr. GEORGE WHITE, of Asbury Park, N. J., is anxious that a widespread demand for a "check-up" of what is being taught as economics in the high schools of that State. He wants suggestions as to the details of a programme. It seems to Mr. White that the text books in general use are designed to avoid touching on fundamental principles. It might be possible to interest radio commentators and columnists in a movement that would challenge current economic teaching, thus furnishing ammunition for a challenge to socialism, communism and New Deal planning.

MR. PETER VANDERWENDE, of Bradford, Pa., writes under date of June 24: "I am much pleased with the last three numbers of LAND AND FREEDOM, particularly with the editorial comment and the articles by Raymond V. McNally and John Luxton. These constitute the only bright lights it has been my privilege to discover in the wilder-

ness of mental confusion which dominates most of the magazines and newspapers."

ARTHUR B. FARMER, Alan C. Thompson, J. H. Owens, and A. C. Ross appeared before the Toronto Board of Control urging that vacant and improved land should not be sold, as under the present policy, but leased only, in order to conserve future improvement value for the city.

THE suggestion is made by Sv. Bonnivie Dyssegaard, Kostskole, Bagsvaerd, Denmark, that young Henry Georgeists correspond, with a view to enlisting young people in the cause. Mr. Dyssegaard gives a list of fourteen young Danes who can write English and who would be glad to begin this world-wide correspondence. Here is work for the Henry George Fellowship.

Journals Devoted to Land Value Taxation

ARGENTINA

Tribuna Georgeista. Defensa 553, Buenos Aires.

Tierra Libre. Bolivar 314, 2° piso, Buenos Aires.

AUSTRALIA

The Liberator. 2 Lane Street, Perth, M. A.

The People's Advocate. George Parade, 11 Carrington Street, Adelaide.

Progress. 18 George Parade, Melbourne.

The Standard. Daking House, Rawson Place, Sydney, N. S. Wales.

BRAZIL

A Terra. Caixa Postal 3064, Rio de Janeiro.

O Georgeista. Caixa Postal 514, Rio de Janeiro.

DENMARK

Det Frie Blad. Store Kongensgade 60, Copenhagen K.

Retstats Bladet. Munkegade 3, Aarhus.

Grundskyld. Monradsvej. 15, Copenhagen.

GREAT BRITAIN

The Bulletin. 7 St. Martin's Place, London, W. C. 2.

Land and Liberty. 94 Petty France, London, S. W. 1.

The Porcupine. 69 Piccadilly, Manchester.

FRANCE

Terre et Liberte. 29 Boulevard Bourdon, Paris IVE.

GERMANY

Bodenreform. Lessingstrasse 11, Berlin, N. W. 87.

HOLLAND

De Nieuwe Aarde. Stoombootpad 183, Landsmeer.

Recht en Vrijheid. Tuimbouwdw Str. 10a, Groningen.

NEW ZEALAND

The Commonweal. P. O. Box 1227, Wellington.

ROUMANIA

Aradi Kozlony. Str. Consistorului 21, Arad.

SPAIN

La Reforma Social. Velazquez 98, Madrid.

UNITED STATES OF AMERICA

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