

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

IS it harder to think straight than to think crookedly? Is it easier to tread the labyrinthian caverns of what goes on under the name of economics and social philosophy than to make obvious deductions from the working of the factors in production and distribution that are right under our eyes? Is the definition of terms and their understanding so difficult that we must seek out esoteric meanings, new complexities, verbal profundities to conceal the simplicities of production and distribution everywhere?

FOR despite certain appearances to the contrary, industry in its seeming complexities is as simple as it ever was. We are warned against financial control of production through holding companies or through banking organizations. We see the growth of corporate forms of business ownership; we see the increasing number of chain stores, and other symptoms of cooperation and the cooperative spirit. We hear this manifestation hailed from one quarter as monopolistic, and therefore insidious and dangerous, from another as a healthy manifestation of social coordination in industry. Few seem to be sure of it.

WE should be able to discover that these manifestations of modern industry where they are unimpeded are healthy manifestations; we should be able to determine that where they are harmful it is due to the monopolistic basis of society common even to the simpler forms of industry. That is, if we are patient and reduce it to simple terms. If these great corporate forms of production and distribution possess powers of oppression it is not because of the inherent capabilities of combination to oppress the smaller industries but to the absence of that very freedom of competition which these purblind economists stigmatize as laissez faire.

COMBINATION and competition are two sides of the same shield. Monopoly is not inherent in combination. The two first named are natural laws. And here is just where the modern economists fall down. Monopoly is man-made and not natural. It is not possible

to establish any real monopoly without calling in the law to perpetuate it. There is no monopoly where the natural laws of production and distribution prevail. Cooperation and competition see to that.

HERE is what is the matter with present day economic thinking. If there is not a natural law of distribution the way is open for all manner of invention to secure desired equity and we cheerfully concede that this is the motive actuating many of these thinkers. It may serve to explain some of the Roosevelt policies. But unless there is some sensing of the nature of cooperation, competition and monopoly—if we start with the presumption that competition is wholly bad, and thus mistake its real function—we are betrayed into all manner of makeshifts that result disastrously, and when exhibited in panorama, as they have been in the last three years of the Roosevelt administration, seem like a Chamber of Horrors. One series of fantastic invention has followed another until we do not know what to expect next.

THESE men are amazingly ignorant, despite their pretense of learning, despite their degrees and the high regard in which they are held. Writers like Stuart Chase, and even the more persuasive Walter Lippman, have capitalized the little they possess to unheard of figures. Possessed of undoubted talent, though talent of a tenuous quality, they might easily have attained to influential thinking. But they do not know where they are headed. There are no laws and principles by which they might be guided and thus no real destination. Laws like competition and its complement, combination, or cooperation are anathema to them; all our troubles are attributed to them; they sneer at laissez faire without knowing what they are sneering at.

ANY knowledge of what actually has taken place in history seems also to be unknown to them. They think prices can be regulated; nothing is clearer than that they cannot be; they think—Mr. Roosevelt does—that prices are connected somehow with prosperity. He talks about returning to the price level of 1926 as if there were something epochal in that. He has not, like his friend Upton Sinclair, talked about profits as if profits were not

wages, or interest, or rent or all combined. He has not talked in socialistic jargon of "production for use" and not for profit, but he came perilously near to it. Some of his friends say it for him. These men are not only ignorant of natural laws; they do not know the meaning of terms.

THAT there are large groups ignorant of the fundamental laws of political economy is proven by the half-baked theories which are current and are urged as panaceas. The money theory of prosperity held by these ill-informed gentlemen, of whom Mr. Roosevelt is one, is at the basis of most of these theories. There are groups, mutually destructive, who advance theories of money with the object of doing away with interest, forgetful that interest is not paid for the use of money but is the return to capital; that if we had no money at all interest would still be paid for the loan and use of capital.

THE prevailing confusions are numerous and many of them, as we have said, self-destructive. The real factors in distribution are calmly ignored and explanations for the existing depression in the oracular style are constantly forthcoming. Thus William Truant Foster says in April *Survey Graphic*, concluding an article entitled "A Bill for Hard Times," "All of which means that every major depression is exclusively a mismanagement of currency and credit."

NOW to deliberate further. That less than five per cent of the people are receivers of economic rent paid by ninety-five per cent; that the richest resources of the earth are held by the few; that industry is burdened by excessive taxation and commerce throttled by tariffs, mean nothing to these wise pundits who find it easier to think crookedly than to think straight; easier to put aside all these plainly obvious violations of natural laws and their outcome, and wander into labyrinthian caverns for explanations that lie wholly within the shadows and are only a pale reflex of prevailing conditions in which all economic laws are violated or set at naught. This is the explanation of the amazing profundity of these "thinkers" who are held in such high esteem by their equally ignorant disciples who think what is taught must be profound in that is bottomless. Marcel Proust has said: "Each finds lucidity only in the ideas that are in the same state of confusion as his own."

IT is true that the poorest may now in certain ways enjoy what the richest a century ago could not have commanded, but this does not show improvement of condition so long as the ability to obtain the necessities of life is not increased. The beggar in a great city may enjoy many things from which the backwoods farmer is debarred, but that does not prove the condition of the city beggar better than that of the independent farmer.—"PROGRESS AND POVERTY."

Intellectual Malnutrition

AN EVIL ARISING FROM THE DEPRESSION
THAT IS MORE SINISTER THAN
PHYSICAL STARVATION

By JOHN LUXTON

(Concluded)

IN the same number of *Harper's* appears a discussion of liberty by Dr. Alexander Meiklejohn, formerly president of Amherst College. It is entitled: "Liberty—For What?" It is plainly an expression of the confusion in his own mind of the various concepts of liberty held by Americans, especially those of our scholars and practical men who call themselves "realists," and an attempt to justify his own concept of liberty, equality, fraternity, and the sum total of these, democracy. He is sound in his own concepts. We would wish for no better result of the American educational system than that each and every young American should leave school with the concept of liberty possessed by Dr. Meiklejohn. But we feel that the doctor has treated us to some mental food that will counteract the effect of his very sound doctrine. We do not see why he needed to do this. In education it is never wise to present conflicting ideas or theories when the intention is to have the students reject the false by logical reasoning unless the true is well supported by facts. Yet the doctor admits that his evidence in support of his assertion that Americans still love equality and fraternity is not of the laboratory type, but merely his own interpretation of events of history and of the state of mind of the American people. Who would ask for better proof? The Chinese do not attempt to prove by laboratory methods what is perfectly obvious. Even as they, the doctor is depending upon something inherent in all men, intuition, but his admission weakens the case in the eyes of many who will say that his belief is merely his own personal opinion.

The doctor speaks of the paradox in our interpretation of liberty. It is that liberty forbids the interference with certain of our activities and requires that we interfere with others. The First Amendment to the Constitution prohibits Congress from interfering with religion, the freedom of the press, or of speech, or with the right of the people to assemble peaceably, and to petition the government for a redress of grievances. These are things in which we are guaranteed absolute freedom. The Fifth Amendment, says Dr. Meiklejohn, suggests that people may be deprived of life, liberty, or property, *with due process of law*. Later on the doctor explains this seeming paradox by showing that the Constitution guarantees in the Fifth, and in the Fourteenth Amendments, in regard to ownership and management of property, not freedom from restraint, but restraint in conformance to justice and regularity. He does not attempt to explain

the reason why the government may take life but not interfere with a man's religion.

We believe that the Fifth Amendment expresses the ideas prevalent at the time of its formulation and does not imply that the Congress may or must regulate and restrain, even take, life, liberty, or property. At the time of the adoption of this amendment no one questioned the right of the state to take life or property or to deprive a man of his liberty. The Fifth Amendment was intended to prevent the state from doing so except for good and sufficient reasons after due process of law. There is no need of implying that the state may do what everyone admits it has the power to do. But human opinion had not developed at that time to the point of seeing that the state has no right to take what it can not give, that is life. And the Declaration made it perfectly clear that the right to life is inalienable. No man is fit to be judge of the right to life of any other man, and no man may take life except as a means of protecting his own or that of another. What applies to the individual applies to society. We have reached a point in our civilization where we may question the right of society to take life except as a means of preserving life. We had not reached such a stage when the Fifth Amendment was adopted.

In regard to liberty we do not see that the Fifth Amendment does anything but guarantee justice for those who have sold their endowed rights by the disregard of the endowed rights of others. A man who takes the life or property of another man without good and sufficient reason has violated the inalienable rights of all men including his own, and has thus forfeited his right to liberty. It is the business of the state, or of society, to restrain him from further violations of the inalienable rights of all men. To restrain him does not mean to kill him nor to confiscate that which is rightfully his. We think now of crime as due to maladjustment to society. We may not know the cause but at least we have reached the point where we are considering the social rehabilitation of criminals. If we kill the man, we are admitting that we are doing so as the easiest way of solving the problem, or we are satisfying revenge. The trouble with both reasons is that the problem is not solved and revenge upon one criminal does not deter others.

What we have said in regard to life and liberty applies with equal force to property. The Fifth Amendment is a safeguard, not necessary in a highly developed state of civilization, but we are not in such a state as yet. Our ancestors had fled from a continent where the few personal belongings, even the daughters and wives of tenants, were not secure from the greed of the overlord. The confiscation of property in America in retaliation for acts of insurrection against the royal governors and the British crown was not very long past. The possibility that patriots might try the same thing against persons they

disliked was very real. Therefore the Fifth Amendment guaranteed security in possession of property. But the conception of property was wrong then and is still wrong in the minds of most people. Property at that time referred to the material products of labor, and to natural products, men and land. We have modified our conception to the extent of abolishing property in men by the Thirteenth Amendment. We still believe that one may own property in land. In course of time, if we do not succumb to mental malnutrition, we shall realize that private property in land is as wrong as private property in men. Then we must revamp the Fifth and the Fourteenth Amendments so that land and natural resources shall be recognized as common property, and private property, in which the owner has title due to his own production of the property, or to exchange or surrender of title by a former owner, shall be free from confiscation or regulation as long as the owner does not use it or maintain it in such a way as to limit or obstruct the right of any one to life, liberty, and property. The state has no business to interfere in any man's affairs, internal or external, unless that man is interfering in any way with the rights of all men to life, liberty, and property. In interfering with these a man forfeits his own rights. We do not see the implication in the Fifth Amendment that Dr. Meiklejohn sees. We do see an effort to make us more secure in our inalienable rights, which was a great step forward at the time of its formulation.

Let us consider, in passing, the First Amendment, which prohibits Congress from establishing religion or prohibiting the free exercise thereof. Does this amendment prevent Congress from making laws to prevent the practice of polygamy among any religious sect, or the offering of human sacrifices should such a sect appear, or the buying of slave girls to be temple prostitutes should a sect from Asia be transplanted to our dominions by conversion of native born? Or suppose a sect similar to the Doukhobors should begin one of their milleniums by shedding their clothes and marching on the capital of the United States? Would not restraining legislation be a prohibition of the free exercise of religion? We believe it would. Therefore we refuse to see paradoxes in the amendments mentioned, nor in any part of the Constitution. We understand the background and agree with Dr. Meiklejohn that Americans loved the spirit of liberty, equality, and fraternity in those days and continue to do so today, but we believe that his efforts to confound the enemies of this spirit have served but to make them more sure of their position. Dr. Meiklejohn seems to assume that we have always enjoyed these ideals in actuality but that we have been discarding them in practice while we have been conquering a continent. The fact is that we have never enjoyed any but a small fraction of liberty, either economic or spiritual, and na-

turally, never the full blessings of democracy nor justice. We have been getting near to these ideals as we have progressed in education and liberality, but economically, we have been getting further away from the opportunity to enjoy health and happiness, because such opportunity depends upon the bargain we can make with the owners of the natural resources of the nation. Truly, we must pay the price demanded by the owner of land for the chance to live. As long as this condition exists liberty is an abstraction.

The most dangerous mental diet, however, is not presented in the better magazines, since their food, dangerous as it is, reaches a small proportion of our body politic. That food which nourishes blind adherence of the vast number of workers who live on the verge of starvation to the false and self-interested doctrines of demagogues is more destructive of ideals of justice and democracy. Take the tabloids such as *The Mirror* and *The Daily News*, and all of the Hearst press. Just now they are trying to inflame the workers against Japan and Japanese goods. Recently the *Daily News* declared that it was impossible for American girls earning \$2.98 per week to compete with the labor of Japanese women who are "willing" to work for \$2.50 a week. Other such statements for those accustomed to think are to the effect that the workers of Japan are willing to work long hours for a bare subsistence and that American laborers and skilled workman, at five days of eight hours can never hope to compete with such labor. In consequence we are being flooded with goods of Japanese manufacture which will drive American articles off the market and throw millions out of work, thus prolonging the depression. The average working man or woman, finding it hard to live on the low wages or relief funds prevalent here readily accepts such statements as facts. Carry this out to its end and we shall have no trouble in getting the people to approve of high tariffs, overlooking the fact that the highest tariff in history did not prevent the present depression.

The assumption that Japanese workers are content to work long hours for small wages is simply not so. In *Asia*, an authoritative source available to all who read, there are articles and pictures that give us a truer conception of things in the Orient than any newspaper can, for news articles are momentary, and merely reproduce current events. They can not show causes nor trends. These are continuous and must be treated in the entirety by those fitted for the task. A scholar might keep track of events from news articles over a long period but the average reader does not. Not so long ago the labor situation in Japanese factories in the larger cities was discussed in *Asia*. Long processions of kimono-clad Japanese girls, marching four abreast, proceeded through the principal streets of the industrial sections of Yokohama and Tokio, and strange to say, with police protection and guidance. They were striking, and protesting in mass against low wages and long hours. This would

be a revelation to the American working man or woman. Not so long ago another thing happened for which we are indebted to the *New York Post* and one of its staff writers. If such a thing happened in the United States we would wonder what we were coming to, yet it happened in the land of emperor worship, where soldiers gladly offer themselves as human bombs upon the altar of love for fatherland. The soldiers of the Imperial Army of Japan protested in the following terms against conditions of living:

"It (Japan's economic system) creates class differences, enables the few to hoard wealth, causes poverty and unemployment among the masses and makes life for the people insecure. . . . All our people must be placed in a position to obtain an income in ratio to their labor. . . . Taxation must be readjusted to obtain fairness and justice."

Is it possible that a people whose army makes such protest are willing to slave long hours for just a living wage so that the industrialists of Japan may sell goods cheaply in foreign countries? But of course the readers of the *Mirror*, *News*, and the Hearst press will never know this side of Japan as long as they read nothing except the papers mentioned.

The average working man never stops to consider that Japanese goods are sold here for American goods. Money does not flow from here to Japan but credit does. But if money did flow, the cost of transportation, etc., would net the manufacturer in Japan no more than he could get for his goods in Japan or China. When we consider Japanese goods for American goods we see that to purchase an American electric sewing machine at the lowest price in this country and not considering transportation charges a Japanese would have to give the equivalent in goods of 11.6 weeks work. The lowest price offered now is \$29.00. At \$15.00 per week, and this is considered a living wage in the United States as a whole, an American could get the machine for the equivalent of two weeks work. Who is getting the worst of the bargain when the labor of twelve men must be given to get in exchange the labor of two men? Beyond doubt the Japanese are the losers in spite of high tariff propaganda. With free trade it would require under present wages six Japanese workers working at least forty-eight hours a week to keep one American employed the same length of time, for we must never lose sight of the fact that we do not buy Japanese goods, nor any other goods, with some fund laid away for such purposes in the dim and distant past. We buy with the products of labor producing now. If Japanese or any other goods, can be sold in the United States, some one must be producing in order to buy them. This disposes of the claim that such goods drive Americans out of employment. And one thing more; have any of the advocates of exclusion of Japanese goods examined any of these cheap articles and compared them with the American made article of higher price? We have, and

we wish to state that in our opinion the average low priced Japanese article would be dear at half the price. The final touch of the ridiculous was the statement that Ruby Bates, of Scottsboro notoriety, at \$2.98 a week in the Southern cotton mills could not compete with Japanese who work for \$2.50 for a week of 84 hours! So the system that breeds Ruby Bates must be protected from competition? And what guarantee will these gentlemen give us that the system will improve with a tariff? Didn't the Southern cotton industry begin because of cheap labor costs in the South compared with the North while a high tariff was in effect? It is to laugh.

The foregoing illustrations are sufficient to show that we are being supplied with intellectual nutriment that must be shown to be just the sort that will prepare us for all the social evils we are trying to escape, Hitlerism, Facism, Communism, all of which mean loss of liberty of mind and body. If we want that sort of thing it is proper that we should have it. But have we a right to prepare the coming generation with such diet? We believe we have no such right.

From A Venerable Priest of Dublin

(EDITOR'S NOTE: The writer of this article, with the humility typical of members of religious congregations, has asked that the authorship be ascribed simply to "an old Dublin priest, etc., etc.," That he, now in his ninth decade, is the venerable man of God who is as beloved in the Henry George movement as he is in his own congregation, will be recognized by followers of the movement from his own explanation: "It is an honor to me to be known as a friend of Henry George, or even as one who understands and shares the views in which he was my chief instructor. But simply my own taste, as well as our sensible rules of carrying on in our own special duties, will make me dislike 'advertising.'")

I CAN well understand the regret that is felt, by those who understand the Social Problem, when they consider how little is done by the Catholic Church to bring things round to a good and just conclusion. Of course justice comes before charity. Of course it would be to make religion an opiate, if it were used to hinder or to delay the doing of justice in this world. But we ought to acknowledge what really has been done by church authority, and what enormous difficulties stand in the way of doing more.

More than half a century ago, Henry George himself foresaw that the truth which he perceived and made plain would "not find easy acceptance." You may remember that I was astonished to hear how hopefully Mr. (now Lord) Snowden had spoken to Anna George de Mille, (daughter of Henry George) in Downing Street in 1929. Evidently he is a man of great courage and resource, as well as a lover of justice. In 1931, somehow

or other, he succeeded in having legal effect given to a plan for the taxation of valuable land. It was a mild measure, quite considerate of the private interests of the lords of the land. But by slow working, and in the course of years, it would have lessened the evils of the landlord system, and eventually would have made it possible for all industrious persons to provide for their own needs. But the "Vested Interests" prefer the present system of the dole. They prefer that multitudes of men should remain unable to work without some man's permission, although God Almighty has given more than permission. Snowden's colleagues would not allow his plan to work, and very soon they removed it altogether from the Statute Book. In a letter published at the time they acknowledged that they were acting on behalf of the vested interests. But the persons unwilling to touch vested interests are very numerous. They are not merely society and fashion. Not merely agents and stewards, and solicitors and clerks, and all salaried officials (including the politicians) and prosperous shopkeepers. Indeed, of all people who are fairly well off, not one in ten will take any interest in improving the condition of others. They tell a story in England about some nobleman whose account books had grown rather confusing, and who asked a friend to look into the matter. In a little while the friend said, "Duke, there is really great extravagance in this establishment of yours: I find, for instance, you have two confectioners." "Well, a fellow must have a biscuit," said the other. Now one may very easily suppose that the two confectioners would feel no eagerness to vote for any project which might be contrary to the wishes and interests of His Grace. And the whole number is very great of those who are hangers-on to the existing long-established order of things.

It is a very simple, if pardonable, idea that exhortations and condemnations by the authorities of the church would be able to put an end to men's unjust dealings with their fellow-men. This is like the notion that the Pope has it in his power to prevent the beginning or the continuance of what is called war. The church or its head has no more power to prevent public crimes than to prevent the many other mortal sins which are committed in private. Men who, as often as they choose, protest against clerical interference in affairs of state, and declare that the church must not preach politics; men who would never think of submitting any matter to papal arbitration; men whose whole official policy is a prolonged protest against papal authority, will have the effrontery, on some particular occasion, to call upon the Pope to do his duty by declaring that they alone are reasonable and just in their decisions concerning affairs of state.

Those who would like the Pope to solve the social problem by one word are not so faulty or foolish as the persons to whom I refer. They may ask only, "Why be content to preach that we ought to be just, and that a wage or

price ought to be just? Why not point out some particular unjust act, and show the reason why an unjust wage has to be accepted?"

Well, those who so question, though not thoughtless and unreasonable, are not thoughtful and reasonable enough. They do not consider the difficulties (as already named) in the way of making any change of great importance. Sometimes a change is made or attempted by a revolution, which means a second state worse than the first. And the suffering people, who by quietly combining in unity could bring about the needed and peaceful changes, prefer to be divided. Sometimes they even wish to have in their Governing Assembly or Parliament, a separate party for such or such a trade. As if the promotion of the common weal by all were not the very thing that is best for every lawful trade or occupation! As if the first condition of all needed reformers were not the loyal union of all the popular forces!

Furthermore, it has to be said that those who are impatient because needed reforms do not find "easy acceptance," seldom take any account of the great help that has been offered to them by the doctrinal teaching of the Catholic Church, that is to say, by the preaching of the sound general principles which ought to guide all honest reformers.

Let us consider what has really been done:

1. In 1891, soon after Cardinal Manning in England, and Bishop Nulty in Ireland, had explained the meaning of the land question, Pope Leo XIII published to the whole world an Encyclical Letter on The Condition of Labor (usually quoted as *Rerum novarum*). In the latest republication of this document, an editor fairly enough calls it "The Workers' Charter." In 1891 that distinguished journalist, the late W. T. Stead, then editing the *Pall Mall Gazette*, published the Encyclical, with remarkable comments of his own, in a pamphlet with the title, "The Pope and the New Era." The title was his own very good choice, in preference to a suggested one, "The Church and the Revolution, or The Church is NOT the Counter-Revolution."

2. In the Encyclical of 1891, this splendid Charter of the Workingmen, this long elaborate defense of the dignity and rights of labor, of the rights and privileges of the individual, of the sacredness of the family home and homestead, there was a little passage which caused some alarm. These three or four lines seemed to say that Henry George, in his teaching concerning public rights, had not been considerate enough of private rights, that his insistence on the over-riding claims of the common weal was not quite in agreement with the ordinary reasonable and Catholic teaching on the same subject.

3. Thereupon, in the same year, 1891, Henry George, in order to explain himself more fully, wrote a little book which he called "The Condition of Labor," republishing within its covers the whole of the Papal Encyclical. He

sent to Rome a specially bound copy to be presented to the Holy Father, Pope Leo. Shortly afterwards, he received (as he told me himself) an assurance from a friend in Rome that his book had been "received, and read, and understood," and that he need not be afraid of hearing any more on the subject.

4. In 1892, the representative in America of the Holy See made a very precise examination of the Henry George doctrine concerning private property in land, calling into council with himself four learned American priests, professors in the Catholic University at Washington. The decision of the Papal Delegate (afterwards Cardinal Satolli) was to the effect that in that doctrine there was no contradiction of the ordinary doctrine of the Catholic Church, such as set forth lately in the *Rerum novarum*. That decision of Cardinal Satolli was never appealed against, was never called in question.

5. In 1931, the present Holy Father, Pope Pius XI, issued the Encyclical *Quadragesimo Anno*, dealing with the same subject as the Encyclical of 1891. In this new pronouncement the few lines mentioned above are not repeated, but stress is laid upon the fact that the Church has always sought to promote the best interests (even temporal interests) of the whole people and to protect the private interests of individuals. Private lawful progress or prosperity is always helpful to all the people. And from the public prosperity (not wickedly made private) advantages in abundance flow freely into private life.

But Pope Pius XI lays down here a great principle which has not yet been taken to heart by those who are, as they are bound to be, really interested in the condition of the common people. The Pope proclaims that monopoly is the enemy of the common weal. There is a certain "domination," or lordism, which is necessarily hurtful to the interests of the public. There is the general principle that "certain forms of property must be reserved to the State, because they carry with them a lordism too great to be left to private individuals."

Now even if we simply consider the banking or money system, we shall easily be led on to discover that special lordism which is the *radical* cause of poverty amid plenty. Why do so many people need to borrow? Why can they not support themselves by their own exertions? Is not money, whether paper or metal, a mere token, a mere I. O. U., worthless without real good things, "goods," at their back? These are some of the important considerations to which all serious students of the social problem, and of the Pope's words, ought to direct their thoughts.

THE equal right of all men to the use of land is as clear as their equal right to breathe the air—it is a right proclaimed by the fact of their existence. For we cannot suppose that some men have a right to be in this world and others no right.—PROGRESS AND POVERTY.

contradictory and stifling land laws are out of step with the growth of our free institutions and with the march of civilization itself.

CONCENTRATION OF TITLE HOLDING

Land is a natural resource and the private holding of land is a natural monopoly which tends to a concentration of land holding.

The history of titles in this country presents three phases. First, the holding of large estates in a few hands similar to the feudal system. Large grants to the Duke of York, Lord Baltimore, William Penn, General Oglethorpe were typical of our colonial days. The breaking up of these large grants into small individual holdings followed the Revolution and continued until about the year 1890. During this period, the number of titles not only increased in the aggregate, but increased in proportion to population. Land went through the process of commercial development and was largely sold in individual lots. Manhattan Island, starting with a single title from the Indians, became divided into 77,000 individual lots. In Greater New York there are 813,000 separately assessed parcels.

From 1890, however, to the present day, the trend has been in the opposite direction, towards a concentration of titles.

Today, Manhattan Island, with a population of nearly two million people, with 77,000 separate lots, has about 40,000 title holders. Of these 40,000 land owners in Manhattan, about 35,000 own single lots having relatively small values. These small holders are the rapidly disappearing home owners of a preceding generation. The bulk of the four billions of land value in Manhattan today is owned by about 5,000 people. Less than one per cent of the population own approximately 95 per cent of the land value. The number of land owners in Manhattan Island is steadily decreasing not only in the aggregate but also in proportion to population.

WITHOUT ties to bind the people to the land, they have been driven, especially of late years, in ever-increasing multitudes to the towns. Here they have herded apart from the better classes, forming an atmosphere and a society marked on the one hand by an absence of the elevating influences of wealth, education and refinement, and on the other by the depressing presence of almost a dead level of poverty, ignorance and squalor. They are not owners either of the scrap of land on which they live or of the tenements which cover them; but they are rack-rented by the agents of absentee landlords, who know less of them than Dives knew of Lazarus.

CARDINAL VAUGHAN.

I HAVE been a convinced supporter of Henry George's main proposal ever since I heard and read him. I see no other escape from our social troubles so clear and just. I have also remained a Free Trader since my youth.

HENRY W. NEVINSON.

The Dole

EVER since the "dole" in England has been doled out from the dolers to the dolees, the question has been raised as to the excellence of the idea and it is being denounced on every hand by press and pulpit.

The chief charge against it is its demoralizing influence. I sometimes think that it must be a dreadful thing to be "demoralized" and again it might be a very delightful and interesting experience.

Now just what is a dole? Well, to be perfectly frank it is a governmental gratuity; it involves a process of taking wealth from one class of citizens and handing it over to others. That is the dole. That is what it is and that is what it is ultimately for. Now, let us pause to inquire further and see what we will find. What is the purpose of a protective tariff except just that? What is it but a dole? Did you ever hear the beneficiary of a protective tariff talk about the demoralizing influence of this dole, when called by another name? Of course not.

The Grundys, Hawleys and Smoots of this country are already so badly demoralized by this practice that they laud it to the skies. They tell us that we can never be prosperous as a nation unless we constantly increase this national dole.

What constitutes the revenues of the English aristocracy? Why a dole of course. What else is it? What do aristocracies live on but doles, large doles, respectable doles, but nothing else but doles. How do governments get the money for doles? By taxation, of course. How do the aristocracies of England and the Continent of Europe get their revenues except by private taxation?

What have we in human society but universal mendicancy reaching from the bottom layer, where with whining voices and beseeching eyes they supplicate for little doles clear across to the top where aristocrats demand doles, and what is more get them. They own and run the dole-distributing machine. Do the aristocrats of Europe or America complain of the "demoralizing influence" of the doles and tolls they have taken through the centuries, and are still taking? Of course not. They look upon these doles with such favor that any suggestion that they should be lessened fills them with profound alarm.

It is only demoralizing—mark well the word—when it is given in small quantities to small and insignificant people who lack the education and discernment to see through the fraud of it all. There has never in the history of mankind been a privileged class who were not the recipients of a dole. Indeed, they prize their doles higher and defend them more jealously than anything else in the world.

The dole goes to the little fellow because he cannot find work. The dole goes to the big fellow, who as a class

deprive the little fellows of the chance to work by owning the source of work and charging more for it than the little fellow can pay. The bald fact is, our whole system of distribution is founded on the dole. Ground rent in private hands is nothing but a dole, a private tax for which nothing is returned. A dole to the little fellow is at best a mean and contemptible substitute for justice and its chief object is to forestall revolution. There has never been a dole-free society except on the world's frontiers. Aristocrats habitually live on highly capitalized doles.

The dole is a very ancient and highly venerated institution. It is only when the multitude of people who have ceased to be citizens and have become victims of society and have asked for a little dole—oh! such a little dole—to keep their shrunken bodies and shriveling souls from separating, that the term "dole" has come into public view.

Operating under a land system that automatically renders millions of them propertyless, helpless and hopeless, the dole comes to the rescue at the last mile post on the edge of an abyss into which to fall is to die. Is it demoralizing? Of course it is—all doles are.

From the bottom to the top, think of the wriggling, quirming mass of unprincipled politicians and unscrupulous citizens angling for place, power, and pelf before the Ways and Means Committee months on end before a tariff revision session of Congress, all over and around doles. Consider the unspeakable mass of twaddle, piffle and rot involved in the arguments used by the supporters of this age-old infamy and you cannot escape the conclusion that it not only demoralizes their morals, but their brains also. There is not a sane man living who can successfully defend the system of dole-making and taking.

Can the dole be abolished? Certainly. All we have to do is to abolish the dole at the top. When that is done, the need for a dole anywhere will disappear.

The dole is one of the outstanding evidences of an insolvent social organization. It dates back into the remote past, carrying down through the centuries to the vivid, palpitating present, and it doesn't fit, it cannot fit, it cannot be made to fit, we have outgrown it. The world is shedding its swaddling clothes, it is becoming self-conscious, it is finding itself assailed on every side by questions, problems and forces before which it quails because it lacks the necessary knowledge to deal with them.

The dole, any dole, all doles are makeshifts. They cannot be used to underpin a democratic society. We are a lot of Lilliputians toying with the tools of giants. We but dimly grasp the vastness of our strength. We are wholly unable to use it socially well or wisely. We are like a rudderless ship on an uncharted ocean, a prey to every vagrant breeze.

A dole-breeding, tariff-tinkering, charity-mongering world is in no position to challenge the moral quality of any policy, any system or any legislation that lends to

the discussion of moral qualities for the simple reason that the whole topheavy structure is based upon and rests upon the most highly capitalized iniquity on the face of the globe. The private monopoly of nature and all that nature contains, this is the supreme dole and a doleful thing it is.—HENRY H. HARDINGE.

Land Value Statistics

AS time has passed since the beginning of the period when the Henry George philosophy appeared, with its challenge to the old conception of political economy, the necessity has always been arising of having more reliable data regarding land values. It has become increasingly evident that little exact knowledge of this kind is or has been available. Many estimates have been made regarding such values, based upon assessments for taxation purposes and statistics of various kinds more or less related to economics of this character. But few States or local communities have assessments in which there is a clear separation of land values from other classes of property, making such information so meagre, taking the nation as a whole, that general estimates are extremely unreliable and always hazardous.

An additional difficulty—and an exceedingly confusing one—in making such estimates is the element of speculation that is always entering into the consideration of land values. Owners are always seeking prices involving future capitalization of current rental returns, frequently leading into frenzied speculation periods followed by disastrous collapses. But notwithstanding the inadequate amount of accurate information, plus the disturbing element of speculation, it has frequently happened that land values were being estimated—quite definitely claimed, in fact—to be one-half of all other property values, though more conservative estimates concluded that such values were one-half all improvements on land, which latter claim is somewhat verified by known facts.

It is this element of speculation, so deeply imbedded into the system of private ownership of land, that is so upsetting to all calculations as to the real amount of such values, and how far actual land rentals would reach in meeting public expenditures, and therefore justifying, in its absorption by the public, the claim that it is an ample amount to meet all governmental expenses, and thus eliminating all other taxes—thereby the Single Tax.

But dismissing this feature, it is interesting to look over some rather reliable data relating to land values. During the time when Lawson Purdy was at the head of the tax assessment department of New York City—it was developed that in one taxing segment of Greater New York the per capita land value reached something like \$1,100, while in another district it was only about \$800.00. These values, and others of a similar nature, made known in other large centers of population, led to the general con-

clusion that a reasonable estimate of per capita land values throughout the nation would be \$1,000. Later experience with assessed valuations tend to prove that such an estimate was considerably inflated.

Mr. George H. Duncan, in his very interesting and able article in the Jan.-Feb. *LAND AND FREEDOM*, points out this inadequacy of reliable information regarding land values, finding that such per capita values in the city of Cleveland, for instance, were something like \$397.00, while in Pittsburgh they were approximately \$490.00.

In Indiana property assessments for taxation purposes furnish some rather reliable data. Under the law in this State assessments for taxation purposes land values are listed separately from other property assessments. In 1930, the year of peak assessments in this State, land values amounted to \$1,845,699,562, which was approximately one-third of all other property assessments. This amount gave an approximate per capita value of \$570.00. In 1933, however, the above land value descended to \$1,310,890,657, and the per capita value to \$385.00. Calculating land rent at five per cent, the land value of 1930 would produce \$92,284,978 in revenue. Since the various departments of the State, including the local units throughout the State, required about \$150,000,000 for their maintenance in that year, the land value rentals would have been short some \$57,715,022 in meeting the expense bill. In 1935 this land value rental would have fallen to \$52,444,532, which would have been \$38,555,468 short of meeting the year's needs of approximately \$91,000,000.

It is a similar story for the city of Indianapolis, the State Capitol and the State's largest city. Land values for the city in 1930 were approximately \$230,237,003, giving a per capita value of \$633.00 (population 364,000). On this value a five per cent rental would have produced \$11,511,850. In 1930 the actual taxes required to meet the expenses of the civil city and the school city amounted to a total of \$16,005,511, or an amount that is in excess of the land rentals of \$4,493,661. The needed revenue, on the same basis, in 1935 was reduced to \$13,408,834, while the land rental would have been \$4,965,570 less than the amount needed. The per capita land value in 1935 had fallen to \$445.00, estimating the population as having risen to 380,000.

This showing, which is probably a pretty accurate reflection of land values throughout the country, is quite disconcerting in showing the inadequacy of a proposed Single Tax on land values, in lieu of all other taxes, to meet public expense, and would seem to indicate that the land question is not a taxation problem, notwithstanding the compelling plausibility of the method proposed: That since we are now taxing land values, it would be a simple process of gradually relieving taxes on property and shifting the difference to land values. Instead of anything like this happening to the taxing system it has constantly been tending to become more and more complicated, with a more and more intense search being made to find new

ways of taxation and new kinds of property tax, including a constantly enlarging system of excise taxes, occupation taxes and license fees. The present compelled policy of the national government, as well as that throughout the states and small local units, under the emergency that have arisen, indicate that the tendency to complexity indicated above is becoming more intensified, tending to eventual breakdown of the whole system, possibly involving a species of repudiation through inflation. (During this time there has been a constantly growing demand for the reduction of taxes on real estate, a demand that many state legislatures are agreeing to.)

However, what is said here is not that land rentals may not pay the major portions of public expenditures—possibly all that the people may authorize, since it is impossible to predict what they may decide to want in the way of public service—but it is to say that beyond what land rentals fail to meet would have to be met by taxation.

As believers in the economic philosophy of Henry George, what is to be the answer if the old concepts of application are stripped of their efficacy, but with the fundamental principle left untarnished and unshaken? Is it not that there must be a revitalization of what that universal natural truth, that there can rightfully be no private property in land—that the private ownership and exploitation of natural resources is a social iniquity to be first removed before there can be a clear conception of the fundamental elements of human life on which to build a natural and a really scientific political economy?

JOHN F. WHITE

Republican Praise for Mayor McNair

IN view of the Hitler tactics of the Black snooping committee of the Senate and the sniping and razzing tendencies of many of the Congressional committees in their treatment of witnesses, the attempt of Chairman Doughton to read the Pittsburgh executive a lecture on courtesy could not be considered very seriously. It had been a right for members of the committee to interrupt the Mayor and strive at flippancy, but when one committeeman started reading a list of Federal contributions to Pennsylvania and the Mayor asked "Does that include the 5 per cent taken out for political campaign purposes?" the more ardent New Dealers were ready to call the police. He was on their home grounds, but he held the edge in the game.

Mayor McNair chooses peculiar methods at times to get his point across, but there is no doubt that his plea against Federal extravagance gained wide attention. Furthermore, it is rather refreshing to have someone tell a committee of Congress exactly what he thinks of its policies and mince no words in the process.—Pittsburgh *Post-Gazette*

LASTLY, by increasing land values our present policy is seriously prejudicing the future. Recently an arable farm was sold for £4,000 which in 1929 changed hands at less than half this sum. Marketing schemes and subsidies have proved Klondikes to favor landowners. The policy gives substantial benefits to small numbers but cannot expand agriculture economically.

From an article by Viscount Astor in the *London Spectator*

"The State of Mind"

PERHAPS you have heard of our nation's distinctive State. Of all the forty-eight States in the Union the only one is known as "The STATE of Mind." The appellation has been bestowed upon our Commonwealth of Massachusetts because of our intellectuality—our pioneer free schools—our innumerable institutes, universities and colleges—and, consequently, because of our profound thought on all subjects.

Just what is our state of mind?

Today's issue of the intellectual *Boston Traveler* tells us—it quotes the Hon. House Chairman of Ways and Means, Mr. Albert F. Bigelow, who valiantly is paring times and dollars from the State's annual budget in order to keep more taxpayers from "going nuts."

(Quote):

"In the past nine years over \$22,760,000 has been appropriated by the legislature for building construction in the department of mental diseases.

"It is also a fact that Massachusetts has more patients in its mental disease hospitals in proportion to population than any other State in the Union."

In order to preserve our state of mind, the Massachusetts Federation of Taxpayers valiantly works side by side with Representative Bigelow on the same day—on the same dime-dollar paring plan—in the same intellectual *Boston Traveler*. In scrutinizing the State's sundry expense account, the Massachusetts Federation of Taxpayers finds that we taxpayers have recently suffered the following burdens upon the public purse:

\$82.65 to throw a colonial succotash banquet for a Japanese Admiral.

\$161.30 to flip the flap-jacks for National Commander Harlan.

\$282.45 for pork and beans for the Italian Ambassador.

\$287.00 for beans and boloney for the American Legion Commander.

\$584.65 for New England boiled dinners for the Commander of the Veterans of Foreign Wars.

\$2,545.45 to set the dinner table (with finger bowls) for the American Deeper Waterways Convention.

Patently, this riotous feeding at public expense denotes an early economic grave dug by our dental diggers. The Massachusetts Federation of Taxpayers are righteously steamed up.

It is hoped that the danger to foreign diplomacy may be averted. Imagine! A Japanese Admiral rates only eighty-two dollars worth of succotash as against two hundred eighty-two dollars worth of pork and beans for an Italian Ambassador!

Messrs. Moneypenny and Groundrent, prominent Back Bay landlords, when apprised of the shocking truth—truth found in the official, authentic records at the State House—judiciously and immediately advanced land-lease

rents as they fainted—tearfully and tragically—in each others arms.

The inmates of the Mental Diseases Hospitals, upon being informed of the emasculatory exposé, tapped their own heads, significantly, and nodded and nodded, one to another.—THOMAS N. ASHTON.

Step-by-Step to Nowhere

Look at a plot of land, entirely untaxed but leased for an indefinite term, for \$50 a year.

Same plot and terms.

1. It would be priced at whatever sum would bring the landlord the current rate of interest, say at 5%, that would be \$1,000, accordingly Selling Price.....\$1,000

1. 4% tax on \$1,000 (is \$40) leaves landlord out of \$50 land rent. Selling Price will accordingly be only.....\$200

2. If we tax that price of \$1,000 at 3% (that is \$30) the plot would net the landlord only \$20, and the Selling Price would be "what would bring the landlord the current rate of interest," viz.....\$400

2. 4% tax on \$200 (is \$8) leaves landlord \$42. Selling Price will accordingly be.....\$840

If, next year we tax that Selling Price of \$400 3% (that is \$12) the plot will net the landlord \$38 so the Selling Price would be.....\$760

4% tax on \$840 (is \$33.60) leaves landlord \$16.40. Selling Price will accordingly be.....\$328

If next year we tax that Selling Price of \$760 3% (that is \$22.80) the plot would net the holder \$27.20, so that the Selling Price would be.....\$544

4. 4% tax on \$328 (is \$13.12) leaves landlord \$36.88. Selling Price will accordingly be.....\$737.60

5. If the fourth year we tax that Selling Price of \$544 at 3% (that is \$16.32) the plot would net the landlord \$33.68, accordingly Selling Price would.....\$673.60

5. 5% tax on \$737.60 (is \$36.88) leaves landlord \$13.12. Selling Price will accordingly be.....\$262.40

6. 5% tax on \$262.40 (is \$13.12) leaves landlord \$36.88. Selling Price will accordingly be.....\$736

The amounts in brackets, in bold face type are those that the Tax Collector might get under a plan of taxing land capital values.

BOLTON HALL.

Is this partial Single Tax or not? Mr. Hall is endeavoring to meet the contention that the only way we will get the Single Tax is "step by step." We refrain from comment and ask our readers to work out a better plan if there is one.

We have every confidence that a solution will be found by assessors when education has arrived at a point where there is a social consciousness that land values belong to the community. But to arrive at something like agreement we invite contributions, not to exceed five hundred words, as to precisely how we should proceed.

Editor LAND AND FREEDOM.

C. J. Ewing Appears Before Senate Finance Committee

PRESIDENT OF SINGLE TAX LEAGUE, INC.
AT WASHINGTON, MAY 6, 1936

A TAX BILL is supposed to be for the purpose of producing revenue.

A tax bill is supposed to give some consideration to such matters as Justice, Equity, and the rights of citizens—including therein the rights of private corporations, which are owned and managed by citizens.

A fundamental principle of Democracy is that of Equal Rights to all—Special Privilege to none.

It was a leading and foremost Democrat who said, "That Government is best which governs least." Jefferson also said, "The earth belongs in usufruct to the living, the dead have no power nor dominion over it." It was another Democrat, Henry George, who said: "We cannot go on prating of the inalienable rights of man and then denying the inalienable right to the bounty of the Creator. If we turn to Justice and obey her: if we trust Liberty and follow her: the dangers that now threaten must disappear: the forces that now menace will turn to agencies of elevation."

The pending tax bill is in violation of economic laws. If you are opposed to wealth, you can legislate against it, and thereby create universal poverty. If it is not desirable for the citizens to have wealth, efforts can be made to pass laws confiscating this wealth and stealing it away from the owners thereof. If you are opposed to wealth, legislation might even be devised to prevent wealth production. It seems to me that a better thing to do would be to legislate against poverty, to remove the hindrances to production.

The organization that I am representing is in favor of wealth—and we are opposed to poverty:—we favor an increased production of the good things of life. We favor the idea that labor and industry should be free to produce wealth in ever increasing abundance—and that those who produce it should have the effective right and opportunity to retain and enjoy that wealth which they produce,—without being robbed or dispossessed of that wealth by any monopoly, special privilege, or even by government.

There seems to have grown up in some countries, in the legislatures thereof, a sort of a notion or theory that if an individual, partnership, or corporation, produces any wealth,—thereupon the government or legislature has some power or privilege to pass a law taking away that wealth or some large part of it from the individual, partnership, or corporation that created the wealth.

In some countries there has grown up the idea that a government or legislature has a privilege and power to regulate and stifle, to obstruct and tamper with the pro-

duction of wealth. It cannot be said that this is an American idea.

In some European governments there has long prevailed the idea that the central government is supreme—that if the citizen has any rights at all they are only such rights as are granted to him by some centralized government—and revocable by such government.

The American idea—as expressed by that great democrat, Thomas Jefferson, in the Declaration of Independence, is that all men are created equal and that they are endowed, not by any government, but by their Creator with certain unalienable rights, among others the right to life, liberty, and the pursuit of happiness, involving of course an equal right to the use of the earth.

In Europe, the idea was that citizens derived their rights, if any, from the government. In America, the opposite idea prevailed, viz: that the citizen has his rights from the Creator—and that the government has only such limited powers as granted by the citizens—except in case of war.

This pending tax bill is a move in the direction of communism—in that it is a denial of the right of private property and the private management thereof.

The essence and spirit of communism may be expressed thus:

- (1) Find someone who has something of value.
- (2) Take it away by force.
- (3) Re-allocate it.

This bill proposes to do that very thing and is communistic in essence and spirit in that it is a denial of the right of private ownership and management. This bill has in contemplation both the subversion and confiscation of private property and management thereof. Why should the Federal Government assume any such elaborate rights or powers. It certainly is not an American or a Democratic idea. It cannot be said that the passage of this bill can produce in this country any feeling of confidence that there is any intention to regard or to maintain any rights of the individual, either to conduct any business or to own any wealth, goods, or property.

It must be apparent to all that taxes on labor, business and industry do have a strangling and deadening effect not only in reducing the purchasing power of labor, but in killing the processes of production, manufacture and transportation. If you want to destroy the purchasing power of labor, keep on taxing the products of labor. If the purpose is to destroy business, manufacture and transportation, keep on piling up heavy taxes on those activities. These activities can be killed by taxes. This is not theory—it is history.

On the other hand, a tax on a monopoly will not destroy the purchasing power of labor; it will not interfere with but will accelerate the processes of production, manufacture and transportation.

If you gentlemen can eventually pass a tax bill that

will take all taxes off of labor products and off of business, and place a tax on monopoly, you would solve not only the revenue problem but also the more sinister problem of unemployment.

There is enough land in this country to provide ample employment and sustenance to all our fellow Americans. The natural resources and area are here but they are held in the grip of monopoly. In a certain sense the entire land of this nation should belong to the people living here. As Blackstone said: "The earth therefore and all things therein are the general property of all mankind from the immediate gift of the Creator." And as Herbert Spencer said: "The world is God's bequest to mankind. All men are joint heirs to it." It is known to all economists that the monopoly value of land is an unearned increment, and that of right it belongs to the entire community and constitutes a fund sufficient to defray the ordinary expenses of government. Theodore Roosevelt recognized this when he said: "The burden of municipal taxation should be so shifted as to put the weight upon the unearned rise in the value of land itself."

The great American economist, Henry George, pointed out clearly that taxes on labor products and on industry have an effect of reducing wages, reducing the purchasing power of labor, causing stagnation of industry and unemployment.

To remove these inequitable and confiscatory taxes would vastly increase business, production and employment. A tax on monopoly or the collection of land rent into the public treasury would vastly stimulate business and wealth production, and would open up the field for universal and steady employment. It would end and prevent depressions.

If it is desirable to preserve our present civilization (which is based on mass production) and also to preserve individual liberty and initiative—there is only one way to do it, in my opinion, and that is by the method that I have proposed. Abolish taxes on labor products; abolish taxes on business, labor, and industry; levy a tax on monopoly and especially take into the public treasury the annual economic rent of land, I therefore oppose this bill. I oppose the imposition of any additional tax burdens on business, industry, production, manufacturing or transportation. In my opinion, it is not a proper function of government to impede or restrict the production of wealth, or take from citizens the right to manage their own business.

If it is said that a sum of 800 million dollars is needed for revenue purposes, I will say that it is rather generally known throughout the country that great waste appears in the expenditure of public funds. According to our Constitution, the Houses of Congress have something to say as to appropriations. I would suggest that this 800 million be saved or lopped off from wasteful expenditures, and thus it would not be necessary to enact this so-called revenue bill at this time.

I would further suggest that some other Federal taxes that now fall with paralyzing effect on business and industry should be repealed,—and in place thereof there might be enacted a Federal tax of one per cent on land values or monopoly sites. The huge sum being spent for power dams and public works—which have a tendency to greatly increase the value of lands contiguous thereto—should be charged up against the areas thus benefitted and the increased land values caused by said works (if the said works are necessary and useful) should be sufficient to pay for the cost of construction.

I have one further suggestion, viz: that for the raising of Federal revenue, the Constitution be consulted, and that the Federal Government, for its necessary expenditures should levy an assessment on the States in proportion to population. This would be entirely constitutional and would produce three very charming results, first,—it would have a tendency to do away with the Santa Claus idea or miracle theory which some seem to have. They seem to think that the Federal Government has some source of wealth other than the old well-known method of government forcibly taking wealth from individuals. It is really time that the Santa Claus idea as to Federal revenue should be clarified. Labor and industry create all wealth. Second,—by levying assessments on States, it is likely that some State might soon be wise enough to adopt the proper system of taxation as outlined by Henry George, the American economist. Such State would thereby be in a fine position to enjoy fully the prosperity that would flow from its wisdom and justice in taxation methods. Third,—some other States might be unwise enough to place confiscatory and burdensome taxes on labor, or labor products, on business, and on industry. Such States should be in a fine position to completely enjoy the fruits of their folly. It is the natural law, and quite scientific.

Whatsoever a man soweth, that shall he also reap.

THE first man who, having enclosed a tract of ground, bethought himself of saying, 'This is mine,' and found people silly enough to believe him, was the true founder of civil society. What crimes, wars and murders, what miseries and horrors, would have been spared the human race, if some one had thrown down the fence and filled in the ditch and cried out to his fellows, 'Do not listen to this imposter. You are lost, if you forget that the fruits of the earth are for all, and that the earth belongs to no one.'—JEAN JACQUES ROUSSEAU.

A THEORY that, falling in with the habits of thought of the poorer classes, thus justifies the greed of the rich and the selfishness of the powerful, will spread quickly and strike its roots deep. This has been the case with the theory advanced by Malthus.

PROGRESS AND POVERTY.

The California Campaign

THE campaign to free the State of California from the sales tax and all county and city taxation on improvements and transfer their burdens to land values is proceeding with rapidity and, on the part of its opponents, with increasing ferocity. On our side the weight of the struggle is being borne by Noah D. Alper of San Francisco, and Ralph E. Chadwick, of Los Angeles; and George W. Patterson as treasurer, who carry on under the name of the "Sales Tax Repeal Association." These gentlemen have most active and efficient associates, whose numbers are increasing and whose work is excellent and effective in speaking, writing and distribution of documents. The field, however, is so large that we should have at least twice as many associated in the campaign to cover it in proper detail.

I speak of the "ferocity" of our opponents. The leader among them is the California Association of Real Estate Boards, with its subordinate bodies, from Eureka at the extreme north, to San Diego in the south. This organization is powerful with the State Chamber of Commerce, and has enlisted its more or less active aid, that body having circulated statements to its 7,000 members which are, to say the least, largely lacking in truth.

With these bodies as a nucleus, their influence is exercised upon a number of organizations which should know better, but which are under control in various ways either by them or by State officials.

They have enlisted the State Board of Equalization with its employees, whose principal business in life is to collect the sales tax, and who fear loss of employment in the event of our success. In addition, the State Board of Education, openly, and sometimes surreptitiously, is endeavoring as far as it can to control the action of school teachers, a number of local superintendents of schools having, among other things, urged the teachers to oppose us, on the false theory that their salaries will be in danger if the sales tax is repealed.

The Parent-Teachers Association is in the hands of reactionaries, and refused even to give us a hearing at its recent convention at San Jose.

I have enumerated the principal bodies against us, and now come to the other side of the picture. As you know, the labor organizations, representing some 200,000 members, are with us apparently to a man. The *Labor Press* is doing splendid work for us, practically every issue devoting considerable attention to our measure. The Epic movement earlier in the campaign gave us unanimous endorsement, and while this movement is today apparently relatively weak, its influence permeates a tremendous body of liberal thought. Certain of the business organizations are falling in line with us. It is too early yet to give their names.

Withall there is a thorough disgust with and absence of any affirmative defense of the sales tax. It is excused

—rarely defended. In addition, our fundamental ideas as to the necessity of freedom of industry, which are represented by houses and other improvements or by the manufacture and transfer of tangible objects, is being met with general favor. This issue seems only to need to be stated clearly to receive acceptance.

Our opponents are fairly losing their heads in the extraordinary campaign they are making, hardly six months before the election. We quote some headlines appearing on almost every page of a recent issue of the *California Realty News*: "Kill that 'Single Tax' or Starve!" "If we don't Fight that 'Single Tax' every Broker will Starve." "Join the Army against the 'Single Tax,' and Beat that Wicked Measure at the Polls!" "Every Voter you know must Join with us to Beat that 'Single Tax' scheme." "We must Beat that devilish 'Single Tax' Idea." "In Five Years the State will Own every Piece of Property for Delinquent Taxes." "If 'Single Tax' Wins at the Polls, no Broker will be in Business in Five Years." "It seems to be just a Repeal of Sales Tax, but it loads taxes on to Real Estate."

Their flaming editorial says that, "Under the misleading attempt to make you think it is merely repealing the sales tax, a wicked and vicious measure is to be voted on, which will, if adopted, saddle *against real estate* an enormous share of the expense of running California, including relief. . . . This wicked, hypocritical and damnable Single Tax scheme must be killed, or every realtor will starve to death. . . . It is not a matter of 'giving until it hurts,' but of giving so you *won't* be hurt."

A favorite "racket" in Los Angeles at the present time is to seek to frighten holders of real estate into giving sums of money to the racketeers who represent imaginatively the dangers to which they are exposed. The circulation, however, of wild literature is not confined to Los Angeles, and the State Board of Equalization offers the people choice specimens of literature created, to a considerable degree, by writers with imagination and without conscience. The country papers particularly are flooded with all sorts of misstatements, which they publish with an innocence which seems almost pathetic in a day when people are supposed to be taught to reason. A beautiful example I cannot forbear from giving. For the purpose of illustrating the evils to result from freeing the people from paying the sales tax, several papers publish the following:

"An interesting study was made by a tax assessor in a middlewest city of 70,000 population (afterwards stated as 68,784). He discovered that of the 54,242 tax assessments taken by him there were only 17,494 on which tax could be collected." We will not follow this further, and stop only a moment to call attention to the fact that 68,000 people could by no possibility have made more than a fraction of the alleged number of tax statements, unless women and children of the cradle had been called upon to state the value of their possessions.

circular letter and advertisement was sent to 6,000 book-dealers may mean but little, until we come upon a letter such as this:

"I had studied Political Economy for ten years, and was typing the manuscripts for my first book before I ever heard of the great Henry George. I saw 'Progress and Poverty' in a window as I passed a bookstore. I bought it, and have only had time to read it over once. But I can truly say that if I had discovered this bountiful store of knowledge many years ago, and could have been inspired by the logic, reasoning, frank honesty, universal justice and divine faith of Henry George, my book would have been a much greater book. 'Progress and Poverty' ranks next to the Holy Bible."

J. LUTHER REED.

We can then see that the constant effort to keep "Progress and Poverty" and other Henry George books in the windows of bookstores is indeed worth while.

Let us consider now what our most recent mailing may mean. We are sending out a new book catalogue which displays all of our books, including some new titles, and 10,000 are being sent into the mails with a letter that contains on its reverse side a reproduction of the splendid message that Prof. Broadus Mitchell wrote a few years ago, as an appreciation of the writings of Henry George. Already a flood of answers are coming in. Some are in the form of book-orders, others are chatty letters asking for special bits of information or some special service that will take time and care to fulfill.

The Up-to-Date Primer seems to have met the needs of many Henry George Extension Class teachers. We sent a sample copy to each leader, and a few have responded by ordering ten or more for class use. Copies have been sent to the California headquarters, at the expense of the Canadian Single Tax League. Fifty copies were sent to the Canadian Single Tax League. We find that there are only one hundred copies left, and if there are those who desire copies, it might be well to send in for them while the supply is still available. (25c post-paid.)

Mr. and Mrs. Edward Polak have spent much time in preparing a picture of Henry George beneath which is the illuminated text of Henry George's most inspiring paragraph from his Fourth of July Oration, 1877. Beautifully mounted and framed in gold, the picture and quotation were presented with impressive ceremony to the Library of New York University at University Heights. In addition to the gift of the picture by the Polaks, the Foundation at their suggestion, presented for the use of students, the following books:

"The Land Question," "Progress and Poverty," "Significant Paragraphs from Progress and Poverty," "Protection or Free Trade," "The Science of Political Economy," "Social Problems," "The Life of Henry George," "The Philosophy of Henry George," and "What is the Single Tax?"

The Director of the Library sent the Foundation this letter:

"Edward Polak and Mrs. Polak visited this library this afternoon and presented to us the books enumerated, informing me that he was giving them with the authority of your Foundation as one of its trustees. Permit me to offer the kindest thanks of this library for your generous and interesting gift. We already have considerable material about Henry George, but these books will be a valuable addition."

ANTOINETTE KAUFMAN, Executive Secretary.

Cincinnati to Entertain Annual Henry George Congress

THE Eleventh Annual Henry George Congress will meet in Cincinnati, a city which for many years was a great center of Single Tax activity, especially in the days when the Joseph Fels Fund Commission had its headquarters there, and which again is coming to the front, both in the way of education and in influence in the local political situation.

After a careful canvass of the matter, the executive committee of the Henry George Foundation has unanimously decided that Cincinnati is the logical place for the next annual gathering and no effort will be spared to make it a profitable and interesting occasion.

Cincinnati is the largest city near the United States center of population and is a very popular convention city—half of the nation's population can reach Cincinnati by an overnight railroad trip. It is right in the center of America's Single Tax belt and delegates attending can do so with the minimum expenditure of time, money and effort. For this and other good reasons a very representative attendance is anticipated.

Cincinnati Single Taxers, led by the aggressive Rabbi Michael Aaronsohn, brought strong pressure to bear on behalf of their city and are looking forward with enthusiasm to the privilege of entertaining the Georgeists from all parts of the country, who will assemble there to report progress, exchange ideas and derive new inspiration and courage.

It was first planned to hold the convention in September, but at the suggestion of the Cincinnati Single Tax group, it is now proposed that the Henry George Congress shall assemble November 12 to 14. While this is somewhat at variance with the usual custom, Rabbi Aaronsohn and his associates felt that the prospects for obtaining public attention and publicity would be much better in November and that by meeting at that time there would be no possible conflict with the International Conference at London in September (which several prominent American Single Taxers are already planning to attend), nor with the Presidential election campaign which always tends to divert public attention to a greater or lesser extent.

Death of Will Atkinson

THE Henry George movement has suffered a severe loss in the death of Will Atkinson at Capon Springs, W. Va., on April 15 at the age of 74.

His distinguished services to the cause had given him a wide reputation. At his best he was an impressive and fluent speaker, a good story teller and a charming companion with a talent for repartee. He was heard with delight at a number of Henry George congresses.

He knew how to get publicity for his activities. Being in charge of the committee of arrangements at a dinner to be given to Joseph Fels in Seattle, he placarded the city with announcements that the subject matter of Mr. Fels' address would be "The Autobiography of a Thief." Joe was a little nonplussed at this announcement and was inclined to resent it but became reconciled to it before the speech was delivered.

Mr. Atkinson married the daughter of Henry George and a son was born to them and bears the name of Henry George Atkinson, prominent in Single Tax affairs and a member of the Robert Schalkenbach Foundation.

Will Atkinson was a poet of no mean ability. His collected verses were assembled and published a few years ago under the title "For Freedom."

He was buried in the family plot at Camden, N. J. Reverend E. A. Harrar of the First Baptist Church, officiated at the services and read the following verses from the collected poems of Will Atkinson.

"God of our Fathers! Grant me faith and trust
Though all the world shall crumble into dust!
Help me to voice the prayer that God is just;
Give me the will to lift those crushed beneath life's wheel,
The strength to shelter those the storm would blast,
The joy of bringing in Thy Commonweal,
The endurance to help others to the last."

A SUCCESSFUL LIFE

Will Atkinson had the large scale mind which is so much needed in our propaganda. He thought always in millions and that attitude enabled him to get in touch with millions, both of people and of money.

He tried several promising business schemes and, probably due more to his sanguine disposition, some of them either failed or were captured by rivals, making for him some bitter enemies, as well as many warm friends like myself, but in our long and intimate acquaintance I never knew him to say anything that I did not feel sure that he believed.

He was the most effective wholesale propagandist I have ever known. Propaganda may be divided into two classes; the general in Will Atkinson's manner, and the individual. The general aims to reach a large number of persons, necessarily in an impersonal manner, whether

the persons be indifferent or opposed to the doctrine or not. Will was successful in producing millions of copies of "Protection or Free Trade," of "Progress and Poverty," and of others of George's books. The individual deals with those whose ideas we know by personal contact or by their utterance.

Some persons have the talent for one and some for the other, and each should enlist the utmost energies of those who believe; but no one will excel Will Atkinson's zeal, energy and resourcefulness, devoted to the cause of his friend and leader, Henry George—BOLTON HALL.

Miscellany

NEW ZEALAND NEWS

Adjustments in the incidence of land taxation were sought by a deputation from the New Zealand Land Values League which waited upon the Government yesterday. The deputation advocated a flat tax on land without exemption or graduation, and asked that the system of rating on the unimproved value be made mandatory, that the legislation authorizing local bodies to apply trading profits to the general account be repealed and that statistics be furnished giving particulars of land value taxation in the Dominion. It was contended that a flat tax on land would produce sufficient to permit the wiping out of the sales tax, the gold export tax and the more obnoxious of the Customs duties. Sympathetic consideration of the representations was promised by Ministers, who remarked that the deputation had put forward a strong case.

The representations were heard by the Prime Minister, Hon. M. J. Savage, the Minister of Finance, Hon. W. Nash, the Minister of Internal Affairs, Hon. W. E. Parry, the Minister of Railways, Hon. D. G. Sullivan, and the Minister of Lands, Hon. F. Langstone. The deputation was introduced by Mr. R. McKeen, M.P. for Wellington South.

The chief speaker for the deputation was Mr. P. J. O'Regan, who said the league asked for the furnishing of proper statistics giving particulars of the incidence of land value taxation in the country, the number of owners, the classification of these owners, how many were the owners of rural property, and how many were owners of town property. "Although there was on the Statute Book a Statistics Act providing for the compilation of statistical information, there appeared to be no obligation whatever to provide statistics as far as the land tax was concerned. It had been the settled policy of the powers-that-were to foster the impression that the land tax was a class tax on farmers. The deputation submitted that the very opposite was true; that the land tax was pre-eminently a levy on city and suburban property.—*The Dominion*, Wellington, New Zealand.

STRAIGHT FROM THE SHOULDER TALK

We stand unreservedly for the doctrine indelibly associated with the name of Henry George, though he was not the first to enunciate it—that the land is by natural right the common property of the people—of all the people. The enunciation of that principle, however, is of little practical importance unless we show a means of realizing it, and assuredly there can be no more effective way of asserting and securing the common right to land than by the collection of the community value by the lawful and constitutional use of the taxing power. Accordingly, our aim is to collect the whole of the community value of land by taxation and to abolish all other taxes.

HON. P. J. O'REGAN in address before the government board as reported in the Wellington, New Zealand, *Evening Post*.

BROKEN PROMISES

When the platform of our party was announced in Chicago in 1932 I embraced it, and when I heard on the radio our nominee give his solemn assurance that he stood heartily for every plank in it I hailed him exultingly as our chief and our hope for political salvation.

Since then the "wet" feature went through with a bang, much to the gratification of many New York Democrats, but to our amazement every other plank in the platform has been repudiated and the very opposite action taken.

Now I ask are we who still adhere to that platform, utterly abandoned by our administration, to be branded as renegades to our party? Who are the renegades? Must we blindly follow a lot of dudes and Johnny-come-latelies, who are installed in the temples of our government and seek to destroy the old order and the safeguards to our liberties, and set over us innumerable federal bureaucracies to regulate all the affairs of our life, or be branded as renegades?

I stand on the shattered remnants of the platform of our party and shall stand for the principles of our party after these bizarre people and Republicans have abandoned it, which they will do when the money bag is gone. The party of Jefferson is still my party.

Address of COL. WM. C. HARLEE in the *Herald and News* of Newberry, S. C.

INFLATION OF LAND VALUES

The objective facts about the discovery of a new oil field at Yoder, Kan., the consequent retreat of the Amish people from that place and their migration to Iowa, were clearly stated in your editorial for March 18.

The larger factual background is that in Iowa and elsewhere, these primitive religious folk, by refusing to speculate in ground values and maintaining their land on a deflated level, not only rode through the so-called "prosperity" before the crash of 1929, but also the subsequent depression years, when the average farmer has been swamped in the wake of land inflation, and most of our bank-mortality has been connected with "frozen paper" based on land which was bought, sold, rented and mortgaged far above its productive worth.

While the Amish people do not understand economic problems in the technical sense, they nevertheless grasp the fact that high rental and selling cost of land has something to do with the plight of civilization. Their mere refusal to sell their lands on speculation, and their naive retreat before the threat of rising land values, is of course dodging the issue.

The Amish have long found a haven in certain parts of Iowa, a State where corn land could be had for fifty dollars in the deflationary period about two years ago (1934). But in the following year (1935), General Hugh Johnson, of NRA fame, visited the State and said: "You couldn't look at some of this rich plough land for one hundred and fifty dollars an acre. The big insurance companies have set that value for loan appraisals on some of it. Rich eastern wise guys are buying it as a hedge against inflation. That part of this astonishing recovery is very bad and very dangerous. This too rapid rise in land values is a dangerous symptom of a possible terrific inflation. If that can be avoided, everything else out here is to the good." (*New York World Telegram*, quoted by permission).

But General Johnson, like the Amish people, catches sight of the fundamental problem and then shies away from the facts. A journal as conservative as the *Magazine of Wall Street* was frank enough, before the crash of 1929, to publish an article saying, "Every panic in our country has been preceded by an orgy of land speculation. The culmination of every period of prosperity was a land boom and a panic."

There has never been recovery from any of our depressions until ground values, in city and country alike, have been flattened out to a point where productive industry could resume operations while carrying the current taxes on production. If we are making any recovery today, it is through deflation of ground values, and not be-

cause of the New Deal. Indeed, one of the bad points of the New Deal is its unsuccessful attempt, through the use of public money, to bolster up financial weak spots due to sagging ground values.

It is only in the proportion that land, in city and country alike, is accessible to industry that any real prosperity is possible for the business man, the farmer and the laborer. But we are living in such a topsy-turvy regime that people actually expect prosperity in the degree that higher costs make land, or "space," less and less easy to buy or rent, in city and country.

If, as General Johnson believes, the reinflation of farm land is dangerous in Iowa, then inflation is bad anywhere and everywhere; because if both agricultural and city land reinflates all over America (which is now tending to take place), then the rental and selling cost of the ground becomes a further liability on production at the very time when industry is carrying the biggest burden of taxation in our history.

One of the most prominent and widely quoted statistical economists in the United States has recently said that he believes in shifting taxation to a large degree from productive industry to ground values, so as to absorb the rent of land into the public treasury in lieu of other taxes, and to prevent speculation in ground values. But he adds that the American people must first have a great moral and spiritual awakening before such a policy can be established.

Another angle on the subject is furnished by the pessimistic philosopher, Clarence Darrow, who says characteristically that the policy is O.K., but the American people will never vote for it because it is so simple!

Great numbers of people are attracted to the Marxist philosophy, which carries with it a highly dramatic and easily understood picture of the government taking over the factories. But nobody has ever been able to draw a picture of the unearned increment growing up on a vacant lot. And as for land—well, most of us think of land as if it were something just out in the country!

LOUIS WALLIS in *Christian Century*.

THE FUNDAMENTALS OF ECONOMIC JUSTICE

Sages and law-givers throughout the ages have recognized the fundamentals of economic justice. Space does not permit citation, but these are from the Old Testament: "The earth is mine and I have given it to the children of men." "The earth shall not be sold forever." (Both were at least in part obeyed by the redistribution of land in the "Jubilee year"). Another comes from Sir William Blackstone: "There is nothing in *natural law* whereby words written on parchment can convey dominion of the land."

It is therefore obvious that—leaving aside the exceptional and rare cases of those who can obtain spiritual freedom by rising above their environment—freedom and justice are impossible as long as private monopoly of land and other natural elements is permitted to prevail. Nor can there be a permanent improvement in men's material conditions; for any advantage which accrues from economic or social development increases the value of such monopolies and redounds to the disproportionate advantage of owners. This is the basic reason why poverty keeps step with progress—the modern riddle of the Sphinx which civilization must answer or be destroyed, declared Henry George. And one can well agree with John Dewey, America's foremost educator, that no one's education is complete without first hand acquaintance with the work of this social philosopher, among the most eminent five since Plato. Protagonists of freedom and justice should educate themselves to become more effective in the establishment among men of those divine principles and practical applications of universal brotherhood.—*Theosophy*, April, 1936.

IGNORING THE OBVIOUS

The adage that the obvious is seldom seen, is true in the case of the search for the cause of depressions. In the present instance, the

simple fact that almost all producers of wealth—farmers, manufacturers, industrialists and their help—found themselves penniless, should have indicated to everyone that continuous legal or quasi-legal pilfering had been going on for a long time and that finally the last straw had broken the camel's back.

We do not have to strain our memories to recollect that careful investigations disclose extravagance in almost every department of government expenditure. This was allowed to continue because the sources of government income are most indirect and, while burden of profligate management is shifted to the shoulders of the producers of wealth, none of them could know the amazing amount he was obliged to contribute to this debauchery.

The so-called "upper strata of society," thus had an opportunity to inflate the value of their holdings, by urging the authorities to invest large sums of money in fancy improvements, so as to enhance the values of their adjacent holdings, at the expense of a general levy. Or, by urging the levying of duties on importations of necessary raw materials, they forced domestic producers to use costly materials raised on high priced land.

It was the old, old story of the land owner, Cain, who rose up against his brother, Abel, the producer . . . (*Midrash Rabba, Bereshith*).

Nature, the creation of the Almighty, whence men live and get their sustenance, is monopolized by comparatively few of the population. These lords of the land withhold the opportunity of using it intensively until capital and labor are compelled to give up the lion's share of the future products for the mere permission jointly to produce wealth.

The Persecution of the Jew—Its Real Cause and Cure.—M. W. NORWALK in *The Jewish Forum*.

LAND REFORM IN PARAGUAY

A programme of agrarian reform, including expropriation of land and settlement of peasants on farm plots, with foreigners barred from holding land unless they remain in the country, was announced by the government tonight.

The programme would eliminate land as an object of speculation and monopoly and would return it to farm workers.

The announcement said it is proposed to limit property rights in order to intensify agricultural activity and create greater economic stability for landless farmers.

Two million hectares (4,800,000 acres) of land would be expropriated according to present plans and would be divided into 70,000 rural properties. The programme calls for expropriation of lands accessible to communication lines. Lands now nationally exploited by their owners and relatively small properties would be exempt from expropriation.

Every Paraguayan would be given the right to obtain sufficient land to provide himself and his family with subsistence. Private colonization would be permitted as long as the proprietors submit to the conditions outlined in the executive decree.

N. Y. Journal of Commerce.

THE LAND QUESTION IN SPAIN

In the fourth week of March, farm laborers in the southwestern province of Badajoz, clearly executing well laid plans, took over thirty-five or forty estates, averaging 2,500 acres, and divided them among themselves. This action radiated from some 260 villages.

Most of the landlords lived in Madrid, with their estates in charge of managers. Taken by surprise, the managers offered little resistance.

Immediately, the left wing Azana government sent orders to the government of Badajoz to eject the laborers, telling them that they must wait until there is lawful breaking up of the estates by the Spanish parliament

On promises of this lawful action, the laborers were said to have left the estates, from which they went to the villages to register their claims for the land they had briefly occupied.

A few days later, however, it was reported that a third of the original 60,000 claimants returned and proceeded, in defiance of the government, to start farming operations.

It remains to be seen whether there will be more uprisings of this kind now. If there are not, it is a virtual certainty that there will be much more serious ones if the Cortes—Spanish parliament—does not decree breaking up of the estates. And if it does, it is almost as certain that there will be trouble from the landlords, who control the right wing political factions.—*Chronicle of World Affairs*.

SO'S YOUR OLD MAN

In anticipation of next March, income tax month, one of our good members sent us a copy of a recent communication "which he sent(?)" to the Secretary of Treasury:

"GENTS:

"The enclosed form, on which I am asked to make a record of my income for the last fiscal year, is returned to you with my respects and deepest appreciation of this subtle form of flattery. I was particularly impressed by its resurrections of old forms and figures of English speech such as 'compensation from outside sources,' 'net profit received,' 'income from rents,' 'interest on bank deposits,' etc.

"The question I got a great laugh out of was 'Were you during the taxable year supporting in your household one or more persons related to you?' Boy, that's a honey!

"Say, Mr. Secretary, you would be surprised. There are so many persons closely related to me staying at my house that I am what you call surrounded. Only the other day, three more distant cousins of my wife's blew in, making a new high for the movement. And one of them brought a friend.

"For the past four years my house has been full of strangers, all claiming to be my cousins, my aunts or something. I can't identify half of them, and what burned me up was when my wife's Uncle Jerry, who has been living with us for a year, slapped me on the back the other day and asked, 'Haven't I seen you some place before?'

"The blank says it will allow me \$400.00 for each dependent relative, and I would say the Government is over-pricing them. I would trade the entire lot for \$11.00 and throw in a pair of bicycle pants and a magic lantern. (Two of my wife's aunts you can have for the taking.)

"Heigh-ho and lackaday; the blank also asks me to describe 'your business' as provided in Item Two, and I am glad to answer—'lousy, Mr. Secretary, lousy.' And it asks me to 'enter on line one, schedule A, total receipts,' I wish you would stop joking Mr. Secretary. Fun is fun, but enough is enough and you can carry anything too far.

"Then you say something about allowance for 'obsolescence, depreciation, and depletion.' That's where I come in. As an American business man I am a study of obsolescence. I am depleted, deflated, depressed, denatured, denounced, deranged and dejected. And so's my old man."—*The Virginia Manufacturer*.

TAXATION ALWAYS A LIMITING FACTOR

This basic condition of industry appears to be so strong that the 1 per cent tax levied upon industrial payrolls in 1936 will not prevent business activity from increasing further from the present levels; but this tax, although small, does place a barrier upon industry, which will act as a limiting factor. More important, however, is that when the tax reaches its maximum, it will then be such a limiting factor as to greatly handicap business. It might be stated that the uncertainty as to the effects in future years will be actually more important during 1936 than will the tax itself.—*Printers' Ink*.

A NOTABLE LETTER

The following letter addressed to a lady well-known in the move-

ment is from a distinguished man of letters whose name is withheld. The effect of Dove's book on many minds has been of like character.

"I have gone once through the George and Dove books and shall again. Have written a word about the former. The Dove book too is pleurably startling. Its clarity and style impressed me; its unusual reverence. We study books about freedom. Here is one which should be made a text book about oppressors. May schools and societies put it on the curriculum, and lecturers expound and introduce it. I am amazed that it has been buried so long; like the arts and exhibits of Greece. We think justice, good and truth cannot be lost: that they are dominant, self-propellant suns. They have *not* that power. They are jewels, easily and often lost. I have not thought long enough on the economics of the two books to understand fully.

"The humanity in both of them, especially the Dove book, is majestic, lovable, unusual.

"Let me put it in another way: you have opened the door and put into our home a welcome stranger carrying an undying bouquet. That Dove could write such a book in his times, makes me respect his race the more. I hope the Foundation that spreads the George works will adopt his too. I never heard of it in the colleges where I have been. Nelson's (a great Edinburgh) Encyclopedia does *not* include him though he was an Edinburgh man."

Statement by Hugo W. Noren

BEFORE THE FINANCE COMMITTEE OF THE
UNITED STATES SENATE, MAY 7, 1936

REPRESENTING THE PITTSBURGH BRANCH OF THE HENRY
GEORGE SCHOOL OF SOCIAL SCIENCE.

HAVING been a Democrat for 38 years it pains me to be under necessity to condemn this proposed tax bill. The bill is inconsistent with democracy and with the canons of taxation. The canons of taxation should be familiar to statesmen, but there is no hint either in the President's message of March 3, to the Congress or in the bill itself that the authors of this bill ever heard of them.

A revenue bill should conform to the following conditions:

"That it bear as lightly as possible upon production so as least to check the increase of the general fund from which taxes must be paid and the community maintained.

"That it be easily and cheaply collected, and fall as directly as may be upon the ultimate payers—so as to take from the people as little as possible in addition to what it yields to the government.

"That it be certain—so as to give the least opportunity for tyranny or corruption on the part of officials, and the least temptation to law-breaking and evasion on the part of taxpayers.

"That it bear equally—so as to give no citizen an advantage or put any at a disadvantage, as compared with others."

The bill under discussion violates all of these canons.

I am aware that mere condemnation of this particular bill is of no consequence if we have nothing better to offer.

I approve the Minority Report's suggestion to cut expenditures to make these taxes unnecessary, but I would count my time and expenses to come here lost, had I nothing else to propose.

There is a natural economic law for government revenue. It is plainly to be seen in all places and at all times. This economic law is as much a part of the order of things as are the laws of mathematics, physics or chemistry. It is the simplest of all the natural laws so that none need be in ignorance of the Creator's intention.

This is the law: Where two or three or more persons come to dwell together, there rent rises, a fund for their common use. This fund is the rent of land, known as economic rent. It is always sufficient. It is the surplus of superior sites. Unlike taxes it confiscates no man's earnings. We can take it all this year and a like or larger amount is available next year.

The bill under discussion bears no relation to this natural law. This bill is a part of a rapid process that will destroy this Republic. It is not in any sense a revenue measure. It is a punitive law invoked against persons and corporations in proportion to their success in producing wealth for the well-being of the people.

We maintain government as our agent to do certain things for all of us, so that we may have more time for ourselves to conduct our own individual affairs. This tax bill reverses our aim; it fails to collect any part of the very revenue that natural economic law provides for government. Then it lays heavy penalties upon us for doing the things we reserved to do for ourselves. By this kind of tax laws, the government, our agent we employ to help us, engages to destroy us.

This bill is based on the indefensible assumption that the agent, our government, has a proprietary right to confiscate whatever the agent sees fit out of what individuals produce. Under the assumption of this and like tax bills the producer has no right to his own product, save what the agent graciously allows him to keep. This is pure communism.

We have witnessed the deplorable spectacle of the government's professorial advisers chasing all over Asia and Europe to gather communistic nostrums to experiment with. This tax bill is, I believe, one of the choice morsels of what they brought us. Had it not been for the Supreme Court we would now be all but swallowed up in a flood of legislation, destructive of individual freedom heretofore so highly prized.

Could a greater tragedy come to a people who can boast of Henry George as their own native son? Henry George, who as an economist has no peer in all the world and whose published works rank him so high that to find anyone comparable we must go back to Moses.

What shall you do with this tax bill? Send it back to those who brought it forth. Until you can agree on a revenue measure based on natural economic law, cut

expenditures to make these new taxes unnecessary. You can start anywhere. Abolish the WPA. If you permit that corrupting institution long enough it will put us all in the bread line with none left to produce the bread. Abolish the Department of Labor that hangs like a millstone round the workers' necks. Abolish the so-called Department of Commerce, so that commerce may revive. Abolish the Department of Agriculture and let the farmers be free to function on their own. I am told there are hundreds of bureaus that you can dispense with to our great relief.

Draw up a revenue measure. You will find a good one in Article VIII of The Articles of The Confederation. That article VIII was of native United States vintage. It bears no relation to the communist confiscatory programme embodied in the tax bill here under discussion. The Article referred to conforms to natural economic laws.

Henry George School

New York, May 15, 1936

THE goal of 3,000 students in the basic course of the Henry George School of Social Science for the current school year has now been exceeded as LAND AND FREEDOM goes to press.

The enrollment of 3,247 in 163 classes in "Progress and Poverty" since last September 1, brings the total enrollment since the founding of the School in September, 1933, to 4,663 in 239 classes.

There are now seventy-three cities on the School's world-wide campus, fifty of which have been organized for the class work since last September.

The most recent centers to announce their plans for the opening of classes are New Orleans, La.; Montreal, Canada; Jerome, Ariz.; Benld, Ill.; and Elkins Park, Pa.

The teaching staff of the School now numbers 128. Teachers' Training Classes are being conducted in many cities including Houston, Chicago, Pittsburgh, Philadelphia, Toronto and New York. The Foundation is thus being laid for taking 10,000 students through the study of "Progress and Poverty" during the next school year.

* * *

Dr. John Dewey, Honorary President of the Henry George School of Social Science, attended a recent meeting at headquarters as the guest of Mrs. Anna George de Mille. In a short address he said that the School was combating economic illiteracy. He said that he had recently read a book by Walter Lippman in which the author recognizes the sharp distinction between proletariat and plutocrat, and says that this division does not exist as long as there is free land. But Mr. Lippman does not advocate a change in our policy of land ownership, nor does he call for a change in the present unsocial uses of rent; instead he advocates more government-directed social service.

"Such a policy is comparable to a physician who, knowing the anopheles mosquito to be the cause of malaria, would not use preventative methods and destroy the breeding places of this pest but as a solution would increase the supply and improve the methods of distributing quinine."

Going on to cite a case with which he was personally acquainted, Dr. Dewey told of a family which moved out to Denver, and because of lack of money to pay for the transportation charges on a grand piano, traded the piano for a small sum and a strip of land in Denver, at that time a frontier town. Later, when the state capitol building was erected near the site of their holding, they became wealthy

through the enormous increase in the value of this strip of formerly worthless land.

"If we were to ask most people what they thought of this, they would reply that this family was 'lucky,'" he continued. "We who have studied Henry George know that they had merely acquired the right to appropriate wealth from the community for the right to use that land."

Dr. Dewey declared himself proud to be the honorary president of so fine an institution and that the School had his best wishes for its rapid growth and development.

* * *

The Henry George Fellowship News of Chicago, Number 7, is received and keeps up its high standard of excellence. It contains a report of the school dinner held March 25. It prints a list of the students enrolled and also names of the supporters of the School. It reports that California has seventeen classes with a total of 422 students. The paper is lively with a snap and vim to it that bespeak the enthusiasm of youth. The movement in Chicago is in good hands.

* * *

J. B. McGauran of Denver writes us: "The late Oscar Geiger—God bless his memory—still lives in the good work of the Henry George School. Mrs. Nancy I. Miller who is a born teacher is having remarkable success with the Extension Class she has established in Denver. All her students are women, some of them active members of the Denver Women's Club. The School method is justifying itself here as elsewhere."

* * *

A memorial meeting in honor of Dr. Sun Yat-Sen, Georgeist father of the Chinese Republic at whose request "Progress and Poverty" and "Protection or Free Trade" were translated into Chinese by Dr. M. E. Macklin, was held in New York on April 26. Dr. Sun was extolled as "one of the world's great leaders."

The Henry George School of Social Science was represented by John Lawrence Monroe, Field Director, and Lancaster M. Green, member of the Board of Trustees, who presented copies of "Progress and Poverty," translated into Chinese, to the speakers on the programme.

Dr. Henry Noble MacCracken, President of Vassar College; Dr. Tsune-Chi Yu, Chinese Consul General in New York; W. Cameron Forbes, former U. S. Ambassador to Japan; Henry Wu, William M. Chadbourne and Prof. William Kilpatrick addressed the meeting.

Dr. Sun was a profound admirer of Henry George and his programme for the rehabilitation of China was based on George's economic and social philosophy. A tax on land value was to be the means of carrying out the third principle of the revolution's programme—to secure freedom of opportunity for the people of China.

* * *

A dinner was held at the Hotel Gordon on April 4, by the first class to graduate from the Washington, D. C. Extension Classes. Mrs. Elizabeth M. Phillips was the instructor and a resolution was passed at the dinner commending her method of instruction. Congressman Charles R. Eckert was the principal speaker.

* * *

Arthur H. Vetterman, teacher at the New York School, addressed the Economic Class of the Edgewood Park Junior College, Greenwich, Conn. Dr. Thomas H. Billings, faculty member of the college, expressed a keen interest.

* * *

George Bingham, one of the school faculty in New York City, gave the keynote address at the celebration of the centenary of Anthony O'Rafferty, famous Irish bard.

* * *

Charles William Wilson, student at the Henry George School in New York, has chosen to write for his thesis at Columbia a life of

Thomas Hughes, famous author of Tom Brown at Rugby and father of the well-known Henry George man of Topeka, Kan.

* * *

☐ The Kansas City Henry George School has a permanent headquarters and reading room at 828 Walnut street.

* * *

Toronto now has a Teachers' Training Class. There are nine graduate students in the class and each one will act as instructor for one session. The first session of the class was held April 16.

* * *

Julian P. Hickok, mathematics instructor at the Simon Gratz High School in Philadelphia, and Extension Secretary of the Henry George School there, spoke recently before the Educational Cost Survey Commission of Pennsylvania at Harrisburg and argued for a one-half of one per cent tax on all land values of Pennsylvania.

* * *

Walter Fairchild of this city established a record in teaching all winter long a class of the Henry George School at Middletown, N. Y., traveling by car eighty miles for every session of the class.

* * *

The Toronto *Mail and Express* contains a news story of the Henry George School and its closing exercises. It calls the School "A significant world movement," and reviews briefly the establishment of classes all over the world.

* * *

The Pittsburgh Henry George School of Social Science recently entertained Frank Chodorov of New York and F. J. Fee of the Philadelphia School.

* * *

We are pleased to announce that the new Extension Secretary of the Toronto Henry George School, Frank J. Leach, was recently married to Miss Wainwright, student of the first graduating class of last winter.

TVA and Unearned Increment

THE government of the United States has entered the Tennessee Valley and with your money, you a South Carolinian taxpayer, stimulated and raised the "unearned increment." Do you know what the "unearned increment" in land is? It is the added value that the increase of population gives to land. If the Tennessee Valley were as fertile as the valley of the Nile it would not be worth a pinch of salt an acre if no people lived in it, and when people congregate in places like Knoxville land comes to be worth \$10,000, \$25,000, some of it \$100,000, an acre.

It may be that in the course of a few years the lands, town and country, in the 50,000 or 60,000 square miles in the Tennessee Valley may be worth \$500,000,000 or \$2,000,000,000 more than they would have fetched two years ago—and this unearned increment is a contribution to the profits of the Valley owners by government from the tax revenues which you and I and all of us send to Secretary Morgenthau's treasury.

About sixty-five years ago a brilliant and honest man, Henry George, wrote "Progress and Poverty." He advocated taxation of the unearned increment in land, wealth created by the presence of population, by nobody's labor. That was before government was openly spending money to enrich favored classes and sections—note we said "openly."

Editorial Charleston, (S.C.) *News and Courier*.

A HUMORIST suggests that the national budget be balanced by a dollar tax on every silly idea seriously proposed by the Brain Trust. What to do with the resulting surplus he does not say.

WHEN Al Capone was in business he was once warned that a trusted lieutenant was grafting from him. He answered: "His department brings me a hundred grand a year, I should worry if he's grafting." The same answer is given by the Townsendites to the congressional committee investigating the leaders of their organization, except it is not because of delivery by these leaders of gains to them on which they base their indifference but because of promised delivery not yet accomplished. With more justification and intelligence they might ask the congressmen "since when has graft been shocking to those of you who vote protective tariffs, subsidies, private collection of ground rents, land speculation and the New Deal?"—S. DANZIGER.

FATHER COUGHLIN suggests to the supposedly prosperous employers in the Liberty League, in his talk of April 26, that to get their workers to vote their way they must pay higher wages. Probably he was unaware that this was urging bribery of voters and violated the Corrupt Practices law. However, ignorance of statute law is not important in this case but his remark shows far more serious ignorance of economic law. This is intolerable and unpardonable in one aspiring to be an economic leader and educator. Wages do not depend on the will of the employer unless economic conditions outside of the employers' control make slaves of the workers. A true economist would know better than appeal to anyone's good will or resort to abuse and threats, but would urge removal of the cause of slavery. In this case the cause is monopoly of the earth which Coughlin upholds and taxation of industry which he also upholds and falsely labels "social justice." Abuse of employers does not atone for this.

"LITTLE progress has been made towards the lowering of barriers that obstruct the free passage of goods between nations. Indeed, the extension of clearing agreements, trade pacts which insist on rigid *quid pro quo* trade and bartering arrangements, while it may increase trade between individual trade pairs of nations, merely changes its direction and is likely to prevent expansion in the aggregate volume. So long as international commerce is hampered and obstructed, and in consequence expansion in its volume is slow and slender, the benefits of cheap money cannot be brought to fruition."—*Westminster Bank Review*, January issue.

THE reason why, in spite of the increase of productive power, wages constantly tend to a minimum which will give but a bare living, is that, with increase in productive power, rent tends to even greater increase, thus producing a constant tendency to the forcing down of wages.—PROGRESS AND POVERTY.

the chairman, which will insure their developing worthwhile substance. It is hoped that this Forum will surpass, in important results, the Town Hall of the Air or the WOR Forum.

The President has prepared a programme "Monopolism—Communism—Democracy" for Mr. Levine of the Town Hall of the Air, but there is doubt that time will permit its use this season.

President Ingersoll has corresponded with T. W. Lamont, urging on him the need for specific action in planning the teaching of economics in Harvard and other colleges. Similar correspondence has developed with President Sloan of General Motors, Walter Lippman, Senator Fish and others.

A number of Mr. Ingersoll's letters have appeared in metropolitan papers. *Democracy* has appeared with fair every-other-week regularity. The printing is the contribution of Robert S. Doubleday of Tacoma, Wash. The Ingersoll column in the San Diego *Broom* is growing, and is very effective.

George Lloyd and Philip Stanley are working with Mr. Ingersoll to bring out a large edition of *Democracy* for sale on the streets of New York at 5 cents: Mr. Stanley's street talks, the newsstands, and street news men, as employed by the *Daily Worker* and the *Catholic Worker* are available. With a paper continuously available, street speaking can be built up.

Following is the President's radio schedule, and some extracts from his May 12 broadcast:

WCNW, Mon., Tues., Wed., Thurs., 2:30 p. m.; Sat. 7 p. m.
 WWRL, Wed., 1:15 p. m.; Sat., 11 p. m. WLTH, Tues., 1:15 p. m.
 WDAS, (Phila.) Fri., 1 p. m. WILM, (Del.) Fri. 3:15 p. m.
 WOV, Sun. Public Service Forum, 6:30-7 p. m.

Mussolini is showing his practical qualities by at once, before the smoke of battle has cleared away, giving attention to what he went to Ethiopia to secure—its natural resources; we are likely to think that wars come from ill-nature, the shooting of important persons or even lesser offenses; but as foolish as men are, in the mass, they do not destroy millions of lives and billions of property over trivialities.

The Duce, who has shown much business ability in handling and developing the resources of Italy, is now sending all his technical people to Ethiopia to see what he has gotten, at such great expense; prospectors, engineers, and agricultural experts will answer the question of whether he will colonize his new possessions, with a half million men, or with a million families, as different reports have suggested. Now imagine, if little swampy Ethiopia that has never before attracted any attention, has such resources, how completely would the real resources, possessed by the larger and richer countries, supply the needs of the world, and end the murderous controversy of war.

Harry W. Laidler, Socialist, in a letter to *The Herald-Tribune*, defends Prof. Morris U. Schappes, over whose expulsion from the City College there has been a student strike:—Mr. Laidler asserts that our educational institutions should defend those willing to sacrifice themselves for unpopular causes, and deplores the weakness of our educational system in this respect.

I think Mr. Laidler knows very well that socialism and communism have had a very fair break from our colleges; in fact, because of their almost utter failure to teach sound and accredited economics, they have left a wide open door to the Marxists, which they have not been

slow to enter; and now that they have not only filled our colleges with both teachers and students, and our high schools, but also all the high seats in our various governments, from Washington down to our municipalities, they still complain of their lack of freedom. What we have to find out pretty soon, is how we are going to get a little Jeffersonian democracy smuggled into the back door of some of our halls of learning that are now turning out brain trusts.

The Hearst papers, under the caption of "Warning to All Mankind," reports Pope Pius as calling reds the foes of the world; "The common enemy menacing everyone and everything." This type of attack, like that of the Hearst papers, and the teachers' oath, tends to make martyrs of communists, and does not satisfy any reasonable demands as to what is wrong with the communist.

There are two things that have to be properly alleged against communists to be convincing: first, the reason for their existence must be explained, and second, it must be shown that they are wrong; and the most effective place at present, to state these things, is in our school houses and colleges, where communism is—more or less unconsciously—being taught. The reason we are threatened with communism is that the masses of the people are being exploited—robbed, to be perfectly plain—so the communists, being ignorant of economics, strike wealth, capital, and sustenance of any kind, wherever they see it; the real answer must be for those attacked, to reject monopoly, wash their hands, and so make a proper defense.

The battle royal in Albany over that new and strange thing, "Social Security," is very expensive and very empty of real results; the Governor is using all the power of sentiment, emotion, and not a little oratory, in trying to pass legislation, which will strain State finances, and build higher an edifice that follows the national pattern that is now being challenged; his opponents, mainly Republicans, not only have the partisan urge, but a number of copy book virtues that have been forgotten in recent years, such as economy.

The trouble is in trying to lug social security into the back door; there can be no such thing as social security that is not obtained naturally; if people can have jobs, earn good wages and build themselves up in business; save money and some of them get wealthy, and employ others, we can have social security; and all this we can do, if we will drive monopoly—mainly in our social property, natural resources, franchises, etc.—away from where it makes the laborer, farmer and business man divide with monopoly, half of what they get. This we can do by removing all the taxes from what we need and consume, and putting them all on social values that are now being absorbed by racketeers.

The Northwestern University Students, balancing between jest and earnest, have constructed a political platform, the newspapers seem to think is worth reprinting; but to me it seems to be about as substantial as the Princeton organization of "The Veterans of Future Wars;" if we want another "New Deal," I think we could get it, as large as life, from any college; and it would be just as full of bureaucracy and communism as the original one was. What we want for a national platform is, first, one with so few planks that it can make the front page, and without crowding the murders off. Second, it should deal only with fundamentals; and these are the four principle planks, and they all relate to public revenue: (1) all taxes off necessities of life, (2) all tariff taxes off; (3) socialize (by taxation) all franchise earnings of utilities and royalties of natural resources; (4) likewise all economic rents of site values.

The President is giving active attention now to housing, in connection with the Wagner bill which calls for something like a half billion for these projects; there is a way by which the President could safely back the Wagner bill: first, he could demand the raising of all

the money from a tax upon the value of land located around the various projects; second, he would confine land payments to condemnation,—if possible, by a special court or commission; three, his housing,—detached houses,—should be poured concrete, as originally conceived by Thomas A. Edison; this is the only way of making houses "en masse" of first class quality, indestructible, weatherproof, and cheap; this would be "manufacturing" houses, mostly by common labor, and with cheap material; if the President started this, it never would stop.

* * *

The Parent-Teacher Association of the country has grown from less than 200,000 in 1920 to close to 2,000,000 now. There is a job cut out for these parents; their children are being saturated with socialism or communism; this is because American text books do not teach the master science of political economy; so it is quite natural that this middle European doctrine of Karl Marx should have crept in; it is aimed to destroy capital and the profit system, on the theory that it exploits the people; but it is monopoly that exploits the people.

* * *

Yesterday six young men from the sidewalks of Brooklyn, stood before Judge Brancato, and were all sentenced to the chair for one murder of a subway ticket agent that netted them \$245.05; and today they are in Sing Sing sentenced to die June 22; and I submit that as great as is the disgrace of these young men, ours is a greater disgrace, in being willing to murder them in cold blood; and without any such excuse of poverty and of bad early training through poverty, as they had. The system of capital punishment should be destroyed. Then we should start rebuilding the system that makes crime and stealing more attractive and easier than normal life and earning.

FAY CAPPEL, Office Secretary.

BOOK REVIEWS

PROSPERITY

A TIMELY BOOK

Cloth bound. Price \$1.50. Christopher Pub. Co., Boston, Mass.

A new and timely book by Henry Ware Allen, Wichita's celebrated contributor to country-wide newspapers, zealous advocate of the philosophies of Henry George, especially George's panacea, the "Single Tax," is just from the press of the Christopher Publishing Co., Boston. I have donated my copy of the book to the Wichita City Library, a practice I have long followed with the books I like best so that others may enjoy them, instead of hoarding them at home.

Mr. Allen gives a vivid, understandable picture of permanent prosperity as an accomplished fact in the year 2000 A.D.; draws the curtain and unfolds the story of its achievement, step by step, movie picture-like, under the Henry George Single Tax system. The story is told through the medium of a grandfather, Justin Waterson, aged eighty-five, a retired Chicago merchant, in conversations with his interested and inquiring grandson, Charles Waterson, aged seventeen.

The book is a sort of an Edward Bellamy "Looking Backward" way of treating the contrast between the depression and aftermaths of the present days with the orderly and happy situation under the established Single Tax system in full sway in the year 2000. The book of Bellamy (1850-1898) contrasted the boom days debacle of 1887-1889 with his idea of a socialistic state in the year 2000. It was published in 1889 in the days of the rise of Populism, and met with a big sale. This book was seized upon by the Socialists and Populists as the gospel of their new credo, and was widely influential in the big vote polled by the radicals of the time. I remember reading it and remember hearing Bellamy speak in Wichita then. "Coin" Harvey's "Coin's Financial School," illustrated by pictures of a young

man teacher, a sort of defied youth, with blackboard figures, teaching the wise and learned and convincing them of the errors in the existing monetary system, was another chimerical evangel in the craze of those Populistic, Bryanistic days.

In Allen's book, grandfather Waterson was a young student of public affairs in 1929-1935 and was able to tell his grandson from personal experience of the greatest of depressions, intensified and prolonged by the legerdemain which Mr. Hoover called the leaping white rabbits; by the bootstrap-lifting, wasteful and ineffectual efforts of the national administration to dam the eternal flowing stream of natural forces. The grandson expresses the greatest amazement, hardly able to believe that there could have been such times in contrast with the happy situation of affairs in Chicago sixty-five years later, all brought about by the political economy philosophies and Single Tax system of Henry George.

Allen's book is the antithesis of the utopias of Plato's Republic, Plutarch's utopian Sparta under the days of Lycurgus, Sir Thomas More's "Utopia," published in 1516, Bacon's "Atlantis," and other noted utopias. More's "Utopia," was an imaginary island under an idealized, impossible social regime, and like all others, totally disregards the realities of human nature in the equation. More (1478-1535) was a member of the British House of Commons, afterwards Chancellor and while in that office he was beheaded as a traitor because he refused to take the oath required by Henry VIII to "renounce all foreign potentates," meaning of course the Pope.

More put the word utopia in the dictionary, coined it from Gr. ou, not, plus topos, a place, meaning no place, no where. The name was not appropriate to the More utopia. It negated the possible reality of his dream. It might as well have been "Never—never—land." As an antonym Allen's "Prosperity," might have been well named "Antiutopia," also from Gr. anti, oppose, topos, a place—an actuality, a possible some place, somewhere, a State such as he pictures in his book based upon the eternal truths of reality and natural forces, the forces, which, when scientifically met, faced and utilized may be turned into blessings and happiness along the lines of least resistance. The More-Bellamy idea in the face of realities is to buck the young calf idea, the more the rope hurts the more the calf pulls back, and the more it pulls the tighter the noose and the more it hurts, ad infinitum.

In addition to the main purpose of Allen's book, the furthering of an interest in and understanding of Henry George's Single Tax, another fine and timely feature of his book is the prominence he gives to the philosophies of the historically classic writers on political economy, especially of Adam Smith (1723-1790), who published his "Wealth of Nations" in 1776, and to Henry Thomas Buckle (1821-1862), historian, whose "History of Civilization" appeared in 1857. The Buckle history covered eleven centuries of the progress of civilization. Buckle said that the "Wealth of Nations" was the most important book to civilization ever written.

Buckle sought to make of history an exact science, maintaining that the progress of civilization was influenced by climate, soil, food and the character of a people formed by the mutabilities of nature. He maintained that skepticism was the true source of intellectual progress; that the retarding force was credulity; and that the excessive protection and regulatory projects of governments, the nobility, the Church, and other agencies over the people, had dwarfed and retarded the spirit of freedom and civilization. To him, evidences of these processes instead of a mere recital of the glamor of royalty, rulers, politicians, and of wars, were data for an exact science of history.

Adam Smith was a delusion debunker. One of his debunking instances was, his denial of the classic claim that the way to enrich a nation was at the expense of other nations by means of the "favorable balance of trade," the belief in which originated early in the 16th century. The "favorable balance" was the excess in cash received for exports above the cash paid for imports. The process was encouraged on exports by bounties, and discouraged on imports by protective tariffs. Smith said the process worked just the opposite

way from that intended; that it was the excess in value of imports above the value of exports which was the true criterion of the gain. And that centuries-old belief seems still to persist to the present day.

Allen's style is in the class of clarity, simplicity and charm of a Henry David Thoreau, a Ralph Waldo Emerson, a Herbert Spencer, an Adam Smith, a Buckle and a Henry George, who each had a natural aptitude for comprehension of universal truths, and a natural genius for picturing them, irresistibly to the imaginations of others; and each in a class of realists whose passion for truth knew no delusory limitations, either in conception of truths or in clarity of expression.

Allen's book is an index to the Smith, Buckle, George line of classical thought on political economy, uninfluenced by political expediency, and his book should prove a stimulant to the revival of the reading of this class of important literature. It has inspired me to a re-reading of George's "Progress and Poverty," his "Protection or Free Trade," and his crowning achievement, the Single Tax. And since reading Allen's book I have read Buckle, and am now reading Adam Smith. Never read either before. I have always been a believer in the merits of Henry George's idea of free trade and in his Single Tax system.

And so I regard Henry Ware Allen's "Prosperity" as a timely book in these days of political atavism and reversion to the insanity of historical millstones in the orderly progress of American civilization.

DEAN GORDON.

BOLTON HALL SAYS OF THE BOOK:

Henry Ware Allen's book, "Prosperity," is interesting. He has done a service in making something that is easy reading and yet contains the corpus of the Henry George theory and especially in putting into common form the best of Ernest Crosby's "Earth for All" calendar. The make-up of the book is itself attractive.

We want to add our word of appreciation in welcoming Henry Ware Allen's book which is published by the Christopher Publishing Company of Boston. It can be had at \$1.50. Letters of commendation are pouring in, which we shall print in some future issue.

The book will be reviewed by Victor Murdock for his paper, the *Wichita Eagle*. Mr. Murdock was in Congress with Henry George, Jr. and the latter presented him with a complete set of his father's works.—J. D. M.

POEMS BY FRANK STEPHENS

A volume that Single Taxers and all idealists will cherish is "Some Songs" by Frank Stephens published by the Arden Press, at Arden, Delaware, the Single Tax colony of which Mr. Stephens was one of the founders.

It is neatly bound and in its 135 pages are tributes to the author from M. E. Crocker, Grace Isabel Colbron, Harold Sudell, Oswald Garrison Villard, Scott Nearing, Bolton Hall, Samuel Danziger, Harry Weinberger, and others whose names are not so familiar to our readers.

There are many poems gathered together here, not all equally good in execution, but strong, vibrant, and instinct with a hopeful humanity.

In "Some Lighter Songs and Jingles," he exhibits a real sense of humor, and a lightness of touch in marked contrast to the seriousness that has gone before.

One of the astonishing things about Frank Stephens was the multiplicity of his gifts. He was artist, sculptor, actor, architect, artisan, poet and orator.

He had the gift to sway an audience with the magic of his speech. His mind was saturated with the best in literature, his references were singularly apposite and his choice of words felicitous.

Of Stephens it might be said as Heine, with proud humility, said of himself, "I was a brave soldier in the war for human freedom."

We should like to cite some of these poems for special mention.

One, "Little Clothilde," deserves immortality and it is difficult to read it without tears.

The book can be had of the Arden Press for \$1.50 postpaid.

J. D. M.

A BOOK FROM THE CHAPLAIN OF THE OHIO SENATE

"American Patriotic Devotions," is the title of a book of 432 pages by Rev. E. Stacy Matheny. It is published by the Association Press of 347 Madison Avenue, New York City.

It seems rather churlish to dismiss with a few words of commendation a book so extraordinarily full of interesting historical information and so animated by the spirit of freedom and fine religious and racial toleration.

The early history of the colonies is told and the struggle for freedom of thought and worship reviewed in detail. Some interesting and little known facts are given regarding religious and racial discrimination and these reveal a wide range of reading. Scattered through the work are a number of prayers which because of the fine spirit that informs them are far from unwelcome intrusions.

Quotations in support of the fundamental laws it teaches are culled from the Bible, the Saint James and Douay version, the Talmud and even Mary Baker Eddy. All are made to contribute some vital thought to its pages. Red Jacket is given three pages for a quite startling appeal for religious unity. This great Indian tells his audience that they have been teaching religion to the white race and he promises with subtle irony to await its effects and whether it will make them less disposed to cheat the Indians!

We find many little known facts. Here is the remarkable speech of the Reverend Chas. C. Pise who was, on motion of Henry Clay, elected chaplain of the U. S. Senate in 1832. He was a Roman Catholic and the press urged in opposition to the appointment that he was a subject of the Pope. His speech is well worth reading but is too long to quote.

Tom Paine is also quoted and there are short biographical sketches of all the presidents. Rabbi Michael Aaronsohn is quoted somewhat at length and four pages are given to Henry George.

Mr. Matheny is with us, a convert of J. H. Kauffman of Columbus, O. A man with his cultural background and fine human sympathy could not remain unresponsive to the inexorable appeal which George makes to men of such character.

Writing to the editor of *LAND AND FREEDOM* in a deeply religious vein Mr. Matheny says:

"The divine purpose of Henry George, I feel, can and must be carried out if we are to survive as a nation dedicated to Liberty, Freedom and Equality of Opportunity. The basic principles of his teaching put in practice would be a mighty factor in answering the prayer, Thy Kingdom Come; Thy will be done on earth as it is in heaven."

We welcome Mr. Matheny to the fold. J. D. M.

A GREAT HENRY GEORGE PRIMER

It is a signal service that the Robert Schalkenbach Foundation has rendered in the publication from the original of the late J. W. Bengough's "Up-to-date Primer of Political Economy," in words of one syllable, with pictures. It consists of 75 pages in stiff covers and can be had for 25 cents.

How did he do it? For it is all here, the whole philosophy of Henry George in one syllable words, the answers to objections that occur, the fundamental basis of the proposal, the arguments that support it.

Who was J. W. Bengough? Miss Antoinette Kaufmann in the Introduction contributes an attractive sketch of his life and achievements.

We who knew him are glad to welcome the publication of what is as remarkable a contribution to our literature as has been made in the whole history of the movement. It is deserving of the widest circulation.—J. D. M.

Correspondence

FROM MILK RIVER

EDITOR LAND AND FREEDOM:

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

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

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

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

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

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

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

Milk River, Alta.

J. B. ELLERT.

CURIOSITIES OF TAXATION

EDITOR LAND AND FREEDOM:

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

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

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

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

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

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

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

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

How is that for sublimated wisdom?
Brookline, Pa.

HAROLD SUDELL.

THE POLITICAL VERSUS THE EDUCATIONAL METHOD

EDITOR LAND AND FREEDOM:

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

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

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

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

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

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

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

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

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

Stockton, Calif.

L. D. BECKWITH.

NEWS NOTES AND PERSONALS

It is gratifying to report that the United Committee of Great Britain for the Taxation of land values since the beginning of its activities in 1929 has published 94,000 copies of the works of Henry George and 169,000 other books and pamphlets. The Fifth International Conference on Land Values Taxation and Free Trade will be held in London in the first week in September.

BILL BEACH TRUEHEART, a student in the Houston San Jacinto High School, wins honorable mention in a contest sponsored by the *American Mercury* of this city. The subject was the taxation of land values and free trade. The young man is the youngest Georgeist in America and, as those will remember who met him in New York at the Henry George Congress, a charming lad.

THE *Town Hall Crier* is an eight-page paper published every Thursday in Pittsburgh. It contains full information of the work of the city departments and the Henry George School. In the issue for March 26, there is an article by Percy R. Williams entitled: "The Graded Tax Points the Way." The paper enables the citizens and the officers of the city departments and various bureaus to become better acquainted.

E. J. CRAIGIE of Adelaide, Australia, writes: "I have just completed 1,340 miles tour of my electoral district and traveled 1,080 miles through another part last October. It is pleasing to report that the farmers are still keen on Henry George's principles, and realize that only by their adoption can better conditions be secured."

HON. ABE D. WALDAUER advocated the Single Tax at the Memphis Agricultural Club on May 8. His subject was, "The Single Tax and Why Farmers should favor this Method of Taxation."

We are sure that a world-wide expression of sympathy will be extended to Hon. Chas. O'Connor Hennessy in the sore affliction that has befallen him in the death of his wife. Mrs. Hennessy was a long sufferer, a devoted companion and a charming personality.

THE *New Orleans Times-Picayune* contains a column report from its Washington correspondent of the speech of Clayton J. Ewing before the Finance Committee of the U. S. Senate. It says: "Ewing's testimony was the highlight of the day." The *Times-Picayune* also quotes from the address of Otto Cullman.

ADVERTISEMENTS of Louis Wallis' useful book, "Safeguard Productive Capital," are appearing in the *New Republic*, *The Nation* and the *Christian Century*. The total combined circulation of these periodicals is about 95,000. The advertisements are striking, as for example, "The only way out is to shift the burden of taxation from productive capital to ground values, urban and rural, improved and vacant."

IN the *Labor Advocate* of Nashville, Tenn., W. E. Alexander has an admirable letter showing the fallacies of the Townsend Plan.

FRANCIS G. GOODALE of Boston writes: "I want to take this opportunity to express my admiration for the public service which you have been doing so long and so well in publishing LAND AND FREEDOM."

THE Progressive League of New Jersey is urging the passage of a bill introduced into the Assembly in March. It provides for the gradual removal of taxes on improvements and a total exemption at the end of five years. The tax on land values will be proportion-

ately increased. This bill came within nine votes of passing at a previous session. The League of which John H. Allen is president state in their argument for the measure:

"The value of sites (many of them held unused on speculation), is due solely to the presence and activities of population—therefore a publicly-created value which should be collected for public purposes before any tax whatsoever is levied on production or consumption."

DR. E. G. FREYERMUTH, of South Bend, Ind., has a column letter in the *Tribune* of that city advocating in reply to Dr. Ochsner of Chicago the true way to social security.

GEORGE C. OLCOTT of Chicago writes:

"The Single Tax movement is making headway in this city. The Single Tax League meets every Friday night. We secure a speaker and after the main address a discussion follows. The classes under the leadership of Maurice Welty and Henry Tiedeman, meet every week. A dinner recently given to the graduates of both classes was well attended. About 85 were present. Mr. Victor A. Rule gives a talk for the Consumers League over Station WCFL every Saturday at 5:30 p. m. He offers to send free to any of his listeners a copy of Mr. Otto Cullman's book "\$20,000,000 a Day." He receives many responses although the hour is not the best for radio results. In addition to his other activities in the movement, Mr. Rule is going to start a liberal church movement, under the title of the Equity Church. The first meeting will be held Sunday, April 19 at Lincoln Center Social Settlement House in this city. Mr. Clayton Ewing is active in promoting these meetings. Mr. Geo. Strachan is also backing the movement."

FRANK W. GARRISON writes: "Accept my congratulations on the thirty-fifth anniversary of your journal for maintaining its high standard in presenting the arguments for economic justice as the means of rescuing society from the pitfalls into which it has slipped."

We have received a little booklet entitled, "Henry George, Mankind's Guide, Philosopher and Friend." It comes to us with the compliments of Dr. E. W. Culley of Melbourne, Australia, who has printed 10,000 copies for free distribution.

CHRISTOPHER FARRELL of Brookfield, Mass., died March 31. He was one of the pioneers of economic thought in Stoughton, Mass., where he formerly lived. Soon after "Progress and Poverty" was published he happened on a copy while on a business trip and at once became interested in the Single Tax movement. On March 18 of this year he celebrated his 89th birthday. "He was a great reader and interested in all progressive movements," writes his friend, William H. Capen of Stoughton.

AN admirable article in a recent number of the *Jewish Forum* is by M. W. Nowealk and is entitled, "The Persecution of the Jew—Its Real Cause and Cure." We have given an extract from this article on another page.

P. J. MARKHAM of Melbourne, Australia, calls attention to the fact that 1939 will mark the centenary of Henry George's birth, and a move should be made to make the event known. "It is not too early to begin an exchange of ideas and suggestions, so that the best possible programme may be evolved. The main celebration in each country should on that occasion be on his birthday and the commemoration should be world-wide."

FRED. SKIRROW of Keighley, England, writes as follows: "I believe I have taken your journal from the first number and hope I may be able to continue as long as I take an interest in public affairs. I remember going into a news agent in Hamilton, Ontario, and asking for a good radical paper. I've got just what you want, or words to that effect, said the man in charge and offered me Number 1, Vol.

I of the *Standard*. I had heard of George a few years before so that I was prepared for something good and I got it. We had a Single Tax Club in Hamilton in 1887-8. I often wonder how the movement goes there now. Most of those I knew will be dead but I hope they left some converts to carry on the work."

GEORGE CARTHRIGHT of Modesto, Calif., writes us:

"The letter you received from President Roosevelt prior to his election commending Henry George's books has been useful in making clear how much he should know as against how much he does to go to the root of things.

"The *Broom* of East San Diego stated some time ago that Senator Borah had years ago made a Single Tax speech. I went through back copies of *The Public* index but failed to locate it. If you could get that speech or some statement similar or better than that of President Roosevelt for future use in case Borah becomes President, it would be an item adding to our prestige."

A FORT WORTH, TEXAS, realtor who admitted that he paid \$2,000 for a piece of land on East Lancaster Avenue now wanted by the city, demands \$50,000 for it. Some graft!

MAYOR McNAIR of Pittsburgh is planning to attend the London International Conference of Georgeists in September.

THE *Washington Times* of May 6 reported Mr. C. J. Ewing's address before the Finance Committee of the U. S. Senate with liberal quotations on the first page, and headed it "Sees Tax Bill as Red." At this hearing Mr. L. D. Beckwith of Stockton, Calif., was the first called but was not present.

RT. HON. GEORGE LANSBURY, M. P. a recent visitor to the United States, in the March number of *Labor* (England) has an article on Henry George and has this to say in conclusion:

"I will finish about Henry George by asking all who at times feel despondent to take a turn with that great philosopher and if you have no time to read it all, be sure to read his chapters on population and the closing chapters written all those years ago. You will find them full of hope and full of warning. . . . Henry George as others before and since his day saw a great truth, not a mere individual or national one, but a truth which covers all life. I think it is a truth which comes to us from all religions, all philosophies. Just this simple truth: Love one another. Give up the pursuit of selfish interests. Lose your life and find it in the service of each other."

THE *Dallas Morning News* of Dallas, Texas, tells the story of a dressmaker forced on charity through the zoning laws. Mr. G. B. Foster of Dallas writes: "If the government would do as the landlords do, collect the full value of public service, there would be no need of zoning laws."

Tax Facts, edited for a number of years with signal ability by Miss Norma Cooley of Los Angeles, has suspended publication for the usual reason, lack of funds to carry on. We sincerely hope that means will be found for Miss Cooley to continue the work. It would be a catastrophe should we lose the service of her trenchant pen.

A RECENT convert to our cause, Robert C. Harris, of Cincinnati, has an admirable letter in the *Cincinnati Post* of May 13.

THE Library of the University of Kansas, Lawrence, Kan., is in want of Sept-Oct., 1929 issue of LAND AND FREEDOM to complete its files. Can any of our readers supply its need?

THE bill introduced in the New Jersey Assembly by Mrs. Sanford permits yearly reduction of 20 per cent in municipal assessments upon improvements and personalty until expunged. It would take effect in districts that adopt it gradually over a period of five years,

the required revenue being derived from an increased tax on land values. The *Paterson Call* says: "It should be given consideration for it would give New Jersey municipalities the opportunity to try out the principles of the Henry George theory of taxation."

MAYOR McNAIR's fight in the primaries for the Congressional nomination resulted in his defeat but by a vote not entirely disappointing. His opponent received 7,020 to McNair's 5,662.

MR. EMIL KNIPS, of Fairhope, writes us urging the printing in pamphlet form of our "Curiosities of Taxation" published in March-April LAND AND FREEDOM. The same suggestion also comes from Mr. L. O. Bishop of Fairhope.

C. J. EWING and Otto Cullman appeared before the U. S. Senate Finance Committee in opposition to the new revenue bill.

THE *Ottawa Citizen* of recent date reviews John O'Kelly Smith's "Freedom for Mothers," which advocates a mother's pension to be paid by a tax on the value of land. Mr. Smith, as many of our readers know, follows Henry George closely, though Mr. George, as the *Citizen* points out, did not advocate such a measure. The review in the *Citizen*, however, is favorable and concludes: "Freedom for Mothers" is an original book and well worth reading." It is published by Dorrance & Co. of Philadelphia, comprises 213 pages and is priced at \$1.75.

THE Anti-Taxation League with headquarters at 1165 Broadway is doing good work in the wide circulation of leaflets which are distributed at out-door meetings by Mr. Philip Stanley and others.

E. P. E. TROY of San Francisco writes: "Your article in March-April LAND AND FREEDOM on 'The Curiosities of Taxation,' is a splendid summary of the history and oddities of taxation. I enjoyed reading it very much."

ARRANGEMENTS for the International Conference for Land Value Taxation and Free Trade in London for September 1 to 5 are under way. It will be held in Caxton Hall, Westminster, London.

WE have received from the Association of Young Georgeists of Denmark a plan to enlist converts through international correspondence.

P. SCHWANDER of Houston, Texas, sends us news of the celebration of the 89th birthday of James Charlton who insists that it is his ninetieth birthday and counts the year of his birth as his first birthday. Mr. Charlton is the oldest Single Taxer in Texas, possibly the oldest in the world. Mr. Charlton lost his right arm about the time Joe Pastoriza was building his Single Tax Log Cabin, now famous in history. It was Mr. Pastoriza who suggested that he run for County Treasurer. He was elected, and has held office ever since. He has never faltered in his advocacy of our philosophy.

WE are glad to see that Harold S. Buttenheim, editor of the *American City*, is publishing through the National Municipal League of this city in pamphlet form his admirable paper, happily entitled, "Planning and Paying for Places for Play."

MRS. EMMA N. POLAK, wife of our Edward Polak, presented to the New York University, University Heights, a large gold framed picture of Henry George and what he said about war in 1877. The picture and the saying is in one frame and Mrs. Polak's name is on the bottom of the picture, as a graduate of the New York University Law School of 1899.

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