strata. We have not gone very far, but we have a good valuation system. We have got perhaps the *best* valuation. We do not hear any more the words—"it is impossible to value the land." Anyone who knows anything knows that it is easier to value land correctly than to value improvements. In attaining to this it was a great help to us that we have had a kind of land valuation in Denmark for 200 years, so that in Denmark you can ask in any registration office, "What is the taxable appreciation of this bit of land since 1688," and the officer can tell you on a map that "that square is three acres and a half, and is valued at so much."

We also have more free trade and more free traders than in any other country in Europe, and we have absolutely stopped any deal between capital and organized industrial labor in introducing during these difficult times more protection. A policy in the direction of more protection cannot be carried because "Progress and Poverty" was translated thirty years ago!

We have adopted a certain amount of land value taxation, but besides this we also introduced the right principle in another way. When we cut up some of the overgrown family-estates, we transformed them into a kind of practical Henry George settlement, by not selling the land, nor leasing it, but giving it to the men as proprietors (they become proprietory farmers like the rest of us), but we tell them "the land value you cannot touch." "You will have to pay interest forever -41/2% on the value of the bare land." We have divided the proprietory rights in twothe land belongs to the worker, the land value belongs to the community. It was not the leaders of the movement of Henry George who realized this; it was the small holders and their own leaders, but you see the influence of the ideas of Henry George. The instinct of the Danish peasant was for "property." He looked back upon the tenancy of the eighteenth century as a kind of slavery, and he wanted to be a proprietor. But he accepted the fundamental idea of Henry George; he saw the common rights as well, and tried to make provision for this.

This is the little we have done. Not much, certainly, but I wanted to tell you of it, chiefly because I wanted to make you feel that it is not the individual agitator or preacher who does this or that, but chiefly the conditions of the times. Seeds of economic justice can only germinate where people have the will to work out their own salvation, to become their own masters. That is why the industrial multitudes in very few cases are alive to these problems. The industrial multitudes have organized a war against employers. I look forward to the time when they will organize to do without employers. This will be the time when they too will see.

In conclusion. People speak very much about the debt of Europe to America—whether it should be cancelled or not. There is one debt which can never be cancelled and that is a debt which Europe owes to America

as the country of Henry George. But I want to tell you as countrymen of Henry George and, so to speak, his heirs, that you also owe to Europe a debt. Senator Hennessy mentioned how Europe is split up by innumerable tariff barriers. Now America, the United States, the strongest economic power of the world, owes it to Europe to demolish their own protective tariff. Now is the time for you to do this, to set the example to the old world.

Address of Joseph Dana Miller at the Henry George Congress

IN opening this, the first session of the Second Annual Henry George Congress under the auspices of the Henry George Foundation, we desire to reiterate our conviction that the leader whose fame we commemorate is destined to take his place as the greatest of Americans, and one of the great men of all time.

He is the greatest of Americans, since the influence of no other man born on these shores has permeated so far, has stirred the thoughts and aspirations of so many people, and is determining even now the legislation of so many nations. The name of Henry George is known where the name of no other American is spoken. His works have been translated into almost every known language; his disciples are at work in nearly all the cities and towns of all the lands.

This man was a prophet of the type of the Hebrew prophets whose vision of a better world was shapened by an intense practical knowledge and the wisdom that is the soul of all realizable dreams. Something of the fervor that stirs all deeply religious men was his. He read the hand of God in the destinies of nations.

It is the purpose of the Henry George Foundation to band together in one great brotherhood for effective work the men and women to whom the teachings of this man are the breath of life. Without prejudice to those holding diverse views as to methods we are offered an opportunity for effective organization to bring this message of our leader to the people of the country, to make it a living issue, and to leave no stone unturned in preparing the ground for the harvest.

When Henry George presented to the world his "Progress and Poverty" he bequeathed a manual that deals with its social and economic structure. He gave us a document that declares a new economic gospel; he sent forth a message of emancipation for mankind.

Now it is the height of folly to pretend that this message is interpretable to the minds of men only in fragmentary and piecemeal dosage, or that the complete and rounded message is best served by timid or hesitating propaganda. We are to remember that a civilization that is threatened with perils that beset its very life is not to be rescued by dilettante preaching, or by soft words spoken under our breath.

It is indeed a stern business that is ahead of us and of those who will follow after us. Entrenched privilege is not to be dislodged from its age-old fortress by pelting it with flowers, by lady-like assaults, by exaggerated deference to old fashioned notions of courtesy. Things must be called by their names, slavery as slavery, parasitism as parasitism, and the denial of the right of the individual to the use of the earth must be stamped as the infamy it is.

I imagine that some men were early attracted to the Single Tax under a misapprehension that it was something else than what it really is. Learning that it was the determining factor in vast sociological changes, they retreated from active service in the cause and we heard their names no longer. Their mistake was that of the socialists who call the doctrine of Henry George a "middle class reform" and have not yet discovered their error.

The New York *Times* once declared, "Unquestionably the Single Tax is the ideal system of taxation." The *Times* had just had to meet a largely increased assessment on its then newly completed structure. But, discovering that besides being an ideal system of taxation, it would also destroy many of our most cherished parasitical institutions, and call for new rules in the game, the *Times* dropped its advocacy of our cause rather suddenly.

It is an insult to the just claims of the disinherited to gloss over this great social wrong that denies to the great mass of men their right to the use of the earth with phrases borrowed from the literature of tax reform. It is a delusion to believe that the enemy can be deceived by approaches professing to minimize our real aim and purpose. Privilege was never so deceived, nor has history ever recorded its overthrow by opponents intent on a ruse de guerre that sought to mask itself with protestations of good intentions for the enemy whose destruction was the aim of the assault.

We speak now in militant phrases. But we bring no harm to any one. For there is no truth more immutable than this—that there are no real beneficiaries of injustice. And in bringing this message of justice we are the heralds of a new peace and happiness to the world, in which all, the greatest as well as the humblest, will participate. "I am for men," said our great leader in almost the last words that he publicly uttered, and this includes the owner of the largest rent roll as well as the man who in our distorted civilization has no place to lay his head.

Too long have we neglected the moral and spiritual appeal of this great message. We do right to call it a religion, not in the sectarian sense, not as marking the acceptance of any theological credo, but as a belief in a social theory in conformity with the great beneficent law of the universe. "The power not ourselves that makes for righteousness"—to adopt Matthew Arnold's phrase—is on our side, and we are drawn to that power and feel its influence by our faith in social justice.

Our hatreds are reserved for institutions and not for men, since we would bring to all men that happiness impossible to the most fortunate in a society where rewards are determined by social laws inequitable and therefore iniquitous.

But we do not lose sight of the fact that the great social change we aim at is to be brought about by existing machinery. We find in every community tax gatherers. Without changing their official title, we would set them at work collecting the economic rent, or rent of land, or land values, as might be necessary in the beginning. There need then be no longer any taxes, save in times of emergency, or a few taxes that might be retained from motives of public policy independent of whether or not they were needed as public revenue. For these matters are quite unimportant, if it be agreed that the rent of land should be collected for public purposes. For our object is to make free and equal the access to natural opportunities—not to provide a new tax plan.

This is the reason why it is necessary constantly to emphazise the aim and purpose of this movement—"lest we forget." Our object is to restore to all men their right to the use of the earth, to establish by the simple method of the public collection of the rent of land a society in which wages will go to labor, interest to capital, and the rent of land to all the people to whom it of right belongs.

A society thus built on equity will take its place as the germinating point of a new civilization—for freedom, after all, is a means, not an end in itself—and the problems that will then come before it for solution will be solved for the first time in history by free men working together, with all those insidious influences removed that now dominate the reason and conscience of men, weaken or corrupt our institutions, and bend even the agencies of good to the service of evil.

BELIEVE in one God, and no more; and I hope for happiness beyond this life.

I believe in the equality of man; and I believe that religious duties consist in doing justice, loving mercy, and endeavoring to make our fellow-creatures happy.

-Thomas Paine, in The Age of Reason.

ATHE Henry George conclusions have never received anything like a fair consideration in most text books on economics or anything like a fair presentation to the students of economics in most universities and colleges. Indeed, a majority of specialists of reputation in the field of public finance have opposed these conclusions with arguments which are logically fallacious, historically inaccurate, mathematically inconsistent, and sometimes grotesque."—Dr. Harry G. Brown, Professor of Economics, Missouri, in "The Taxation of Unearned Incomes," published in 1925.