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, squirming 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-concious, 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 absorbtion 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 conclusion 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, includin a constantly enlarging system of excise taxes, occupa tion taxes and license fees. The present compelled polic of the national government, as well as that throughou the states and small local units, under the emergenci that have arisen, indicate that the tendency to complexit indicated above is becoming more intensified, tending t eventual breakdown of the whole system, possibly involv ing a species of repudiation through inflation. (Durin this time there has been a constantly growing demand fo the reduction of taxes on real estate, a demand that man state legislatures are agreeing to.)

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

As believers in the economic philosophy of Henr George, what is to be the answer if the old concepts o application are stripped of their efficacy, but with th fundamental principle left untarnished and unshaken Is it not that there must be a revitalization of what tha universal natural truth, that there can rightfully be n private property in land—that the private ownershi and exploitation of natural resources is a social iniquit to be first removed before there can be a clear conceptio of the fundamental elements of human life on which t build a natural and a really scientific political economy

JOHN F. WHITE

Republican Praise for Mayor McNai

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

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

LASTLY, by increasing land values our present policy is serious prejudicing the future. Recently an arable farm was sold f £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 numbe but cannot expand agriculture economically.

From an article by VISCOUNT ASTOR in the *London Spectato*