

raw material and tools of production and still to be modified by human exertion and adapted by human labor to gratify human desire. This producer also is worthy of her product, this laborer worthy of her wages—and no more. Anything more is charity; anything less is slavery. It is precisely in order that we may keep the best things of life out of the domain of barter that we must take our stand squarely on the ground of working for wages. And if woman's work in the home has got so tangled up with woman's love that it is hard to separate them, then I say let us take our work out of the home into the open labor market. If we bring down wages, we bring down wages; we shall at least save our immortal souls. If we are swept away and no more seen, what of that? We shall make a road to the waters edge. Others will cross over to the Land of Freedom.

The chief beauty of the Single Tax to me is that it will give woman her place in the economic world, and so shall we stand as simple separate persons with our feet planted on the earth, self supporting, self respecting human units, owing no man anything. The Single Tax will not solve all problems, but it will solve absolutely and forever the problems of unearned riches and undersired poverty, and will clear the air of all the rottenness that flows from these two sources and so establish a healthy human fellowship among men and women.

WE acknowledge receipt of a neatly printed pamphlet in memory of Mrs. and Miss Nake of the St. Louis Single Tax League who lost their lives in the sinking of the steamship Columbia last July. It contains the address of Dr. Wm. Preston Hill, of the St. Louis, delivered at the Memorial Service, in October. It is a beautiful tribute to the dead and a forceful presentation of the faith of Single Taxers. Part of this we shall reprint at some future time.

THE Land Values (Scotland) Bill, condemned as a Henry George measure in the House of Lords, nevertheless received 81 votes in that body, more than it could have secured in 1879, the year of the publication of *Progress and Poverty*, in the whole State of California!

HOW TO ACHIEVE THE SINGLE TAX IN ENGLAND.

Editor *Single Tax Review* :

Before me lies a letter from Mr. R. A. Hould, a devoted Single Taxer in Auckland New Zealand, and Hon. Sec. of League there, who writes:—"It often seems to me that it only needs a few of the great dailies to come out in a straightforward way to carry conviction through the land and precipitate a change of policy so swift that the main difficulty would be to apply the brakes to the car of progress swiftly enough to avert a revolutionary capsizing."

That appears to me to be the sanguine view taken generally by people outside the movement for the Taxation of Land Values in this country. Over and over again I am told by correspondents in almost all parts of the world that they are looking for a lead to Great Britain, and that it is here that the Single Tax will achieve its first triumphs. This, notwithstanding the fact that the principle has been adopted both in Australia and New Zealand, that there is a separate entry of Land Values in the great city of New York, and that the people of Fairhope, Ala., U. S. A., are making the place a centre for most effective propaganda work.

And there is much ground for this optimistic view of the situation in this country. The British League for the Taxation of Land Values have issued a useful little pamphlet giving extracts from the speeches (relative to the Taxation of Land Values) made by the Premier (Sir Henry Campbell-Bannerman), in various places on and since December, 1902, and since that was issued we have had him and the Under Secretary for the Colonies (Mr. Winston Churchill) urging the importance of the subject in London and elsewhere. All this makes an exceedingly brave show, and put in print has no doubt much to do with the optimistic conclusions come to by friends of the movement abroad, namely, that Great Britain is on the eve of success in relation to the Taxation of Land Values.

I am old enough to have been brought into contact with some of the leaders of the Chartist movement of the first half of last century, one of whom, in his last days, I

well remember to frequently use the phrase: "Words are but wind; actions speak the mind." I need not repeat the "words" we have had on this question; but a few of the "actions" of those who have given our friends abroad so roseate a view of the situation here will be sufficient to illustrate my meaning.

Let us take the Premier. The Taxation of Land Values had no stancher supporter than "C. B." during the years of his "greater freedom and less responsibility"—that is to say when out of office. Almost the last words we had from him was that it was his purpose to make "the land less a pleasure ground for the rich and more a treasure house for the nation." I have before me utterances of his which led many to believe that as soon as he came into office a measure would be immediately proposed for the Taxation of Land Values. Some were sanguine enough to believe that the principle would be included in the first Budget.

Alas, the "actions" of the Prime Minister belie his words. Not only is the time of Parliament taken up with measures which make the Taxation of Land Values far more difficult of achievement and very much add to the value of land and the consequent power of those who hold it, but the promised legislation on the subject is now made contingent on so many preliminary measures, as to make it possible for the Government to postpone actual legislation on the subject until the Greek Kalends.

The truth of this is easily demonstrated. First of all we are told that the Taxation of Land Values must be preceded by a Valuation Bill, then that the Valuation Bill is no good until the rating authorities are reformed, and finally the Prime Minister has discovered an excellent loophole for escape against any effective measure for the Taxation of Land Values by assuring the "interests" that "the Government does not contemplate going back upon existing contracts or invading rights sanctioned by the State. One item of this trinity of obstacles is enough to kill all hope in the breasts of Single Taxers who rely on the Government for help. The reform of rating authorities has been a task to which Governments have addressed themselves most unsuccessfully during the last half-century. These

people are not susceptible of reform, and can only be abolished by the operation of the Single Tax. As to "existing contracts" and "rights sanctioned by the State," well, if this Government is not prepared to go beyond that, there is an end to the matter.

In my opinion the British League for the Taxation of Land Values has been side-tracked by the acceptance of the Liberal Government's "window-dressing." They have failed to recognize the fact that Single Taxers are not rate reformers, but landowner eliminators. Tolstoy voiced our conviction when he said: "Henry George has solved the problem of land tenure and taxation so well that committees might be appointed to carry out his views to-morrow morning." It is not, therefore, as I am sorry to say the Editor of "Land Values" lays down—"the duty of all land reformers in this country. * * * clearly to push on the work of getting land valued and taxed." The proposal for a Valuation Bill and the subsequent one of reforming the rating authorities are blinds for Single Taxers which it is to be feared our friends have too readily adjusted on their faces. The battle will not be gained until Single Taxers take their coats off and fight as such. If we are going to be led into side-tracks, involving interminable struggles over questions of valuing and rating reforms, we shall never see the end of the struggle. Henry George's view is correct. Land is out of doors, within the sight of all men, and the difficulty of arriving at its proper value by the present rating authorities would not be half so great as is experienced at present in valuing improvements. So we had better have nothing to do with these side-tracks, but go on with our demand for the Taxation of Land Values.

Whilst there is no reason for despondency as to the ultimate triumph of Single Tax, I am convinced success is not coming in the way people think, and not at all from anything the present Government will do. One of my correspondents is a rural postman who for more than a generation has tramped the highways and byeways of one of our most interesting counties. He owes our vicious land system a grudge. When he and his brothers and sisters were very young a "lord of the soil" turned them out and cleared the land of their dwelling, and

for sometime they were brought up in a friendly barn. He is an ardent Single Taxer, but is muzzled, our great State department owning the souls as well as the bodies of their employes. In another seven years, he tells me, he will be unmuzzled, that is to say, he will retire on pension. He longs to work for the cause, but dare not say a word or attend a meeting in the capacity of speaker, for fear of discharge and the consequent loss of his pension.

I have assured this rural postman that he will be in good time, for in seven years we shall be in the thick of the fight. The present aspect of things cannot be taken to mean success. According to appearances either the British League for the Taxation of Land Values has captured the Government, or it is being used by the Government for party purposes. Appearances are deceptive. Notwithstanding that the League has a Sessional Committee of Members of Parliament, that our President (recently resigned), has been found an office in the Liberal Administration, and that the Joint Committee for the carrying on of the work of the League now sits regularly almost within the precincts of the House of Commons, friends of the movement will be greatly disappointed if they accept these things as a guarantee of the near approach of a triumph for the Single Tax.

When you consider what the Single Tax will accomplish, it is impossible to conceive that the House of Parliament ever would consent to efface themselves by the adoption of it. The graft, privileges and exclusiveness of the members of both Houses could not exist alongside of the carrying out of Henry George's principles. "Graft in England," by Frederick C. Howe, which appeared in "The American Magazine" for February last, shows very clearly how the "ruling classes" saddle and ride the British taxpayer by means of our Parliamentary institutions. Are these men going to willingly efface themselves? Not if they know it, and can help it. The extraordinary backsliding of the Prime Minister on the question of the Taxation of Land Values can only be accounted for by the presumption that he has received "a straight tip" that he must not proceed in so dangerous a policy, which threatens "the sacred rights

of property" and other cherished institutions of this country.

It is certain we shall not make headway until the Single Tax party is entirely distinct from any political party, and fights for its own hand. Ours is a distinctly moral and religious movement, and it is bismirched and hindered by hitching it on to any political party machine. In order to win, we must associate with us men and women of all parties and creeds.

Neither shall we gain anything from Parliament. This question will have to be solved by the people themselves, in their own communities. At the best of times, Parliament is an unwieldy and almost impossible machine. It is worse than that. It cannot accomplish any good. All its actions are evil, and the most we can expect from it, under coercion, is that it will abstain from evil doing. We desire that Parliament shall let us alone, shall not tax our industries, shall cease from class legislation—shall allow us to work out our own salvation.

I am glad to see that this important point is just beginning to be recognized in Ireland, and as a consequence we have the rise of the Sinn Fein party. For more than a generation the Irish people have been putting their hands deep down into their pockets, and requesting their friends in the United States and elsewhere to do the same, for the purpose of maintaining a large body of Members of Parliament (the Irish Parliamentary party) at St. Stephen's. It has been an utter failure. By the peddling policy of so-called land reform land in Ireland has more than doubled its value and the power of the holders of land has been commensurately increased. The consequence is that the people of that unfortunate country are poorer than ever, and the frightful weight of tax is crushing all hope and life out of them. The contributions of American sympathisers and the wages of Irish servant girls and laborers in this country and abroad alike find their way into pockets of Irish landlords.

So now at last we have the Sinn Fein party. They are late on the job, but better late than never. When Henry George was in Ireland about a quarter of a century ago he and Michael Davitt told the people that

their grievance was economic and not political, and that they could only deal effectually with the landlords through taxation. But this did not meet the view of the Irish Parliamentary party. Michael Davitt was compelled to relinquish his connection with George, and the latter was quietly ignored. That was a big blunder, and it has cost poor Ireland much suffering in mind, body, and estate. They are now beginning to find out their mistake, and a prominent plank in the platform of the Sinn Fien party is the refusal to pay taxation.

The Sinn Fiens are going to set up a voluntary House of Assembly and Courts of Justice in Dublin, and do for themselves what they have looked for in vain to the Parliament at Westminster to do for them. A number of surprising adhesions have already been made to their ranks, and in a while no doubt they will be able to convince John Redmond and his colleagues that there is really nothing that they can do at Westminster that cannot be more cheaply and efficiently accomplished in Dublin. The Irish leader is already stealing their thunder.

This principle of passive resistance, for that is what it really means, is spreading like an epidemic in the United Kingdom. By it the Anti-vaccinators have accomplished nearly all they set out for. Lately the Government have been compelled to install quite a revolutionary Minister of Education by the passive resistance of certain Nonconformists. A Metropolitan Borough, by a mere threat of abstention from levying its Education rate, brought the late Tory Government to its knees with the promise of a measure for the equalization of London rates, a promise which they did not live long enough to fulfil.

But the most significant illustration of the success of the principle of passive resistance comes from Scotland, and is pertinent to the matter we are now discussing. In the House of Commons on August 6th last, the Scottish Lord Advocate (Mr. Shaw), in answer to Mr. A. J. Balfour, told the story of the Island of Barra, where the inhabitants pay no rent, and the taxgatherer and inland revenue officer dare not show their faces. These people found an island of small extent which was "owned" but utterly neglected by a rich man. They

did what the people in all parts of the United Kingdom are doing every day. That is to say that by their presence and industry they imparted value to this land, and then the "proprietor" demanded rent and the State demanded taxes. They refused both, and so far they have succeeded in maintaining their position. The people of the United Kingdom could fight out this question of the robbery by taxation in that island, for it is exactly the same question that they will have to deal with sooner or later in London or Lancashire.

My contention is that Single Taxers can only settle this question by the adoption of the principle of passive resistance. It is a mere waste of time and effort to expect that Parliament and the privileged classes will efface themselves by conceding this great reform. And yet that is the expectancy of social reformers and many Single Taxers. For instance, The Labor party are beginning the very same useless and impoverishing methods that the Irish have conspicuously failed with during the last quarter of a century. They have inaugurated a Parliamentary party; they are going up and down the world with appeals for subscriptions to maintain these men in practical idleness during the greater part of a year in the Metropolis; and they are calling upon the Government to do this, that, and the other for them. English reformers will meet with the same failure as Irish reformers have met with, and it is to be hoped that they will not have to wait so long for its demonstration as their brethren across the channel have had to do.

There is no hope from London. But in the municipalities Single Taxers can win the day if they will only go the right way about it. Let them capture the local authorities, a thing which ought not to be very difficult, for the people are sick almost unto death of the frightful burdens now foisted on to their industries by the present corrupt system of taxation and local rating. The weight is increasing and will be added to enormously if the palliative measures now proposed are carried out. The ear of the ratepayer can be gained by showing him that he is really a party to his own spoiling by consenting to pay robber rates and taxes, and that his difficulties will melt away by the Taxation of Land Values

and the consequent lifting of other taxes. With a majority of Single Taxers on the local authorities, the way will be clear for immediate action by means of passive resistance. Such a movement would be irresistible.

Parliament could not if they would, coerce local authorities. It is objected that Irish members who refuse to attend the Parliament at Westminster could be sent to gaol, and distress warrants issued for the recovery of rates and taxes. What difference would it make if eighty men were sent to gaol, and how is it possible to coerce a whole nation? The same argument applies to English municipalities. The adoption of the policy I recommend in say, half-a-dozen municipalities in Great Britain would ensure a complete victory for Single Taxers.

JOHN BAGOT.

MR. JOSEPH FELS IS DISPOSED TO
AGREE WITH MR. BAGOT.

Editor Single Tax Review:

I must agree with Mr. Bagot largely. As I have maintained right along that, even though the majority of the 670 members of Parliament known as the Liberal party, are, in a way, pledged to the promotion of the taxation of land values, this will amount to but little. The Liberal party is largely made up of men of the middle class, who are Conservative in their politics though calling themselves Liberals—a not inconsiderable number of them are landowners and monopolists; scores of them are large employers of labor, and, in my opinion, the majority are really too conservative to either want to understand or grasp what the taxation of land values will lead to. Great respect for traditions permeates Parliament. I think there is greater hope from the influence of the thirty purely Labor members of Parliament than from the already pledged Liberal members, whatever our friends on this side may think or expect to the contrary notwithstanding.

I have taken every opportunity that comes in my way to impress on all land reformers of our stripe that, if anything is to be done, we must cultivate and educate the rank and file of the common people, even to the ex-

tent of joining in at Labor and Socialist meetings. The word "Socialist" has many meanings, but they all agree in land reforms. With many others more prominent than myself, I have come to object to the habit of our people ignoring what may be called "The Socialists." They are a growing body of men both here, in America, in Germany, and in every other country that must be counted with.

JOSEPH FELS.

LONDON, Eng.

REPLY TO MR. BAGOT BY JOHN PAUL.

Editor Single Tax Review:

Mr. Bagot, as far as I can make out, desires to warn Single Taxers abroad that the rosy views of the propaganda they receive do not in his view account for much. They make a "brave show" he says, but he is old enough to know better. He gives a "trinity of obstacles" in the way, "enough to kill all hope in the breasts of Single Taxers who rely on the Government for help." Further Mr. Bagot says that in his opinion "the British League for the taxation of land values, (I suppose he means Leagues,) has been side-tracked by the acceptance of the liberal government's window dressing, and that "the battle will not be gained until Single Taxers take their coats off and fight as such;" that the policies being promoted by the government are blinds which we poor fools have too readily adjusted on our faces. We are evidently a poor lot and the movement in a bad way. Yet there is a gleam of encouragement for our friends in the back-woods, and at the out-posts of the movement, who are stimulated by our progress. Mr. Bagot has assured his rural postman that he will retire in time, seven years hence, to be in the thick of the fight. The present "appearances are deceptive" but in seven years the passive resisters will be in evidence and success at our doorsteps. I mean at the doorsteps of the Single Taxers.

It is impossible to conceive, says Mr. Bagot, that the Houses of Parliament ever would consent to efface themselves by the adoption of the Single Tax. It is consoling to know that they will do so in seven years. Mr. Bagot next lays it down that we must not ally ourselves with any political party

and that in order to win we must associate with us men and women of all parties and creeds. Well I am writing these words in a temporary shop in the city of Leeds where we are organizing a mass meeting to be addressed by Mr. Alexander Ure, M. P., Solicitor General for Scotland. We have billed the city and are in communication with the trades council, labor unions, Irish National Leagues, Liberal and Socialist Societies, whose members are helping to make the meeting a successful one. We are appealing to all classes and have the help of all democratic bodies in the work of organization. This is new territory for us; the task is a stiff business, and in it, I fancy, we are entitled to Mr. Bagot's good will, if we may not have his aid. Instead, at your request Mr. Editor, we have to stop and reply to Mr. Bagot's misleading statements. I submit this effort now being made at Leeds is similar to our work in other places, where we have, and with success, endeavored by these identical means to bring our question not before a section of the people, but before the whole people. Mr. Bagot does not trust the liberal Prime Minister, nor the party he leads. Well I do not propose to waste time apologizing for either. What Mr. Bagot has to do is to go ahead with the propaganda. "Educate the people," said Henry George, "and the members of Parliament will tumble over each other in their haste to carry our question." It is to the everlasting credit of the Prime Minister and many leading liberal members of Parliament that they have logically joined us in our educational efforts. We owe something to the Solicitor General for Scotland for his distinguished services to our movement as chairman of the select committee of the House of Commons on the Scottish bill 1906 and since, for his really brilliant platform exposition. Mr. Bagot may not like Mr. Ure because he is a member of a liberal government, but he must in fairness concede his ability and courage in the fight.

I do not propose to deal with Mr. Bagot's idea of advancing the movement by passive resistance. I am just a bit afraid that his idea of working the municipalities in that direction go but to show him to be a man living out of season.

The organized British Single Taxers are living in their own day, doing the work

that can be done in every sphere of thought and action and they are doing this with every sign of encouragement. In the political field we are winning our way to the amazement of many who think their own particular question has been set aside in favor of the taxation of land values. Meanwhile we are not resting by the way, nor trusting too much to the Government. Meetings are being promoted and literature is being published and circulated. Our organizations and our men everywhere were never more active. Perhaps at the end of seven years even Mr. Bagot may admit that we have done something to prevent his postman friend with what he terms the "thick of the fight." JOHN PAUL.

LEEDS, Eng.

EDITOR'S COMMENT.

(The REVIEW has printed Mr. Bagot's communication with a good deal of hesitation. But within reasonable limits the REVIEW is an open forum. Nor does the editor on all occasions deem it his duty to obtrude his own views where they differ with those of his correspondents. But he claims for himself the right which is permitted to the REVIEW's contributors to express himself on any point that may be in controversy.

In the present instance he desires to do so with some emphasis. He regrets that there should appear anywhere in the columns of the REVIEW what seems to us a petulant and ungenerous criticism of the Prime Minister. To allow such criticism to appear without a disclaimer would be a shocking disloyalty to a statesman who has rendered the movement for the taxation of land values such distinguished services. We owe much to Sir Campbell-Bannerman for his sound and fearless advocacy of our cause, both inside and outside the House of Commons. He has the confidence of the great body of British Single Taxers, and that should count for much with us, even if the facts did not tell their own story. From his high position he has done noble service in promoting our ideas and in affirming the taxation of land values as a question of immediate practical politics. That the Valuation Bill for Scotland is not the law of the land to-day is no fault of the Prime Minister; it is due, as our readers

know, to its rejection by the House of Lords. This bill had the support of Single Taxers of the United Kingdom as the first necessary step towards the taxation of land values and the untaxing of improvements.

How then can Mr. Bagot justify his sneers at the Liberal Party and its leaders when they have done all that men in their office can do? How can he say that they are not to be relied upon and refuse them credit for what they have done? He can only do so on the assumption that they foresaw the action of the House of Lords in rendering nugatory the legislation they sought to put into effect, and we do not understand Mr. Bagot to hazard a presumption so preposterous.

That man is blind indeed who does not recognize that the movement in Great Britain owes much of its recent progress to three men speaking with the authority conferred by official eminence—Sir Henry Campbell-Bannerman, Alexander Ure, and Winston Churchill. British political history furnishes few instances where a party in power has ventured to hazard its fortunes on the advocacy of a movement, which notwithstanding the progress it has made, has not yet arrived at a point where we can predict what would become of it in a general parliamentary election. For this reason, we repeat, to refuse these men the continuance of the confidence they have so notably earned would be an act of shocking disloyalty.

Editor SINGLE TAX REVIEW.

PROPOSED AMENDMENT TO OREGON STATE CONSTITUTION.

“Excepting that all dwelling houses, barns, sheds, outhouses, and all other appurtenances thereto, all machinery and buildings used exclusively for manufacturing purposes, and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs and all other improvements on farms, all live stock, all household furniture in use, and all tools owned by workmen and in use, shall be exempt from taxation.”

SEE that the Single Tax comrade whom you meet is a subscriber to the REVIEW Take his subscription and forward it.

CHARLES H. INGERSOLL.

TREASURER AMERICAN SINGLE TAX LEAGUE.

(See *Frontispiece*.)

Charles Henry Ingersoll is the youngest of nine children of Orville B. and Mary B. Ingersoll.

He was born Oct. 29th, 1865. The only school education he received was at the Delta, Michigan, Mills School House, and a night school course in New York.

In 1881 at the age of 16, when he was about to enter the Michigan Agricultural College, an invitation to visit New York came and was accepted. This visit was not spent in seeing the sights, but in a preparatory business course with his brother then struggling for a foothold. Feeling strongly held by obligation as well as love for farming and the old homestead, he returned and was settled at home after a stay of a year, when an alluring offer was made by his brother for a period of three months. This was accepted, but not only was its expiration overlooked, but also the remuneration, so complete was the absorption in common interest.

In the course of two years, however, Charles again returned to the farm with the expectation of staying, but either through the influence of business ties, or by reason of the sharp contrast of prospects, he found himself in 1887 in New York, and as a reward for his helpfulness, a full partner with his brother.

The first year or two their business of making rubber stamps amounted to about \$5,000 gross, but it steadily increased, until the firm began making the “dollar watch.” Hundreds of thousands of these are now disposed of annually. A business the cash capital of which amounted to a few hundred dollars has now grown to proportions which give employment to many hundreds of well paid workingmen. Thousands of dollars are expended annually in advertising, and the success of the business has grown steadily in the face of the keenest competition. The farmer’s boy has become a prominent and successful business man, and the firm of Robt H. Ingersoll & Brother is known not only nationally but wherever the “dollar watch” is sold, which includes practically every country in the world.

But business success and the engrossing