

This was a big victory over the opponents, as the majority in favor of retaining land values rating was 335 as against a majority of 268 secured at the poll in 1907, when the system was first adopted. Furthermore, owners and occupiers were allowed to vote at the 1907 poll, whereas in 1913, the voting was restricted to owners only. Seeing that the actual owners of the land have approved of the system by such a large majority, it is not likely that opponents elsewhere will make any request for polls to revert to the old system. The good effects of the system of taxing land values only are apparent to all not blinded by vested interests.—E. J. CRAIGIE.

WILLIAM C. WULFF, of Chicago, suggests for stencil use by the New York State Single Tax League "Single Tax and Lasting Prosperity."

"CANADIAN Progress in Taxing Land Values" is the title of an address delivered by W. H. Douglass before the Philadelphia Single Tax Society on April 22.

STATEMENT of the Ownership, Management, etc., of the Single Tax Review, Bi-Monthly, published at 150 Nassau St., New York City, at New York, N. Y., required by the Act of August 24, 1912.

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(Signed) JOSEPH DANA MILLER, Publisher.

Sworn to and subscribed before me this 15th day of March, 1915.

JEANETTE DORF,

(Seal) Notary Public.

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(My commission expires March 30, 1916.)

SOCIALISM AS THE SOCIOLOGICAL IDEAL.*

Mr. Melvin undertakes to demonstrate that the social democratic organization of industry will be a concrete manifestation of the sociological ideal. This ideal, tho nowhere definitely stated as such, seems to be the social system which seeks by means of the social control of heredity and environment to direct the further progress of civilization in accordance with the ideals arising through social self-consciousness. This is the true Socialism, of which the socialistic regime is the practical application. No philosophical basis for the ideal is attempted. We are left to infer that a high degree of democratic socialization is of necessity a good.

The anthropology of the book is ridiculous and naive, its bibliography a most entertaining hodge-podge. The author is read in only a certain class of "social" speculation. It is highly dubious whether sociology is a science, and the irritating stress laid upon its scientific character, seems strange when one considers its utterly poor scientific material. Sociology is a compound of anthropology, political philosophy and history. Its peculiar significance is philosophical rather than scientific. We miss throughout the book the fine metaphysical equipment of Mackenzie's on "Introduction to Political Philosophy," or the passion of Fitz-James Stephens' "Liberty, Equality and Fraternity."

The work seems throughout to confound similarity of function with equality of opportunity to function. It is not an extension of democracy to make men physically alike, neither is it an extension of democracy to make them financially, mentally and spiritually alike. The function of democracy as we conceive it, is to allow of so much individual development as is compatible with the development of any other member of the group. Although he expressly repudiates it, the logical ideal of the author's democracy would be a Jesuit society, "each for all and all for each," in which the common will is the will of all, in

* Socialism as the Sociological Ideal. By Floyd J. Melvin. Sturgis & Walton, New York City.

which the individual development is subordinate always to that will. Our ideal is that of the social will not obtruding itself save to guard the individual wills. The individual will includes the right to power, riches or any form of social inequality, not unfairly gained by depriving others of the equal opportunities to do the same. The elimination of chance in society which the author thinks to be a great feature of socialistic organization, is its most damming phase.

The author would confer a favor by defining the word "social." Prof. Dewey has declared the individual to be a situation, a "focus" of social traditions. If so he possesses nothing that society cannot lay prior claim to. If this theory be true why seek individual development at all? Man should develop only as a social situation, being evolved by his usefulness to the group. The weak point in all socialistic ideals (here used philosophically) is the gliding over of the fact, that the "being different" part of a man is what makes him an individual and is the only fact about him that is significant for political ethics. And that is why individualism and not Socialism is the true goal.—WM. J. BLECH.

NEWS NOTES AND PERSONALS.

THE Cities Finance Committee of N. S. Wales, has just recommended that the "rating in future be on unimproved capital values."

PHILIP H. CORNICK, "for lack of something better to do," as he describes it, will start a little weekly newspaper at Bridgeport, California. Mr. Cornick is well known as a Single Taxer and occasional contributor to the REVIEW.

AN Anti Single Tax League was formed in Denver early in the campaign. One of its objects was to "warn the small home owner." At this writing we do not yet know if they heeded the warning at its proper value.

WE have received notice of the organiz-

ation of a Texas League for the Taxation of Land Values, which is now included in our list of Single Tax associations. Its headquarters is at San Antonio, and its secretary is Wm. A. Black, whose work in Kansas City, Mo., for the Single Tax amendment has not been forgotten. In that city, it will be remembered, largely through Mr. Black's labors, a big majority was secured for the amendment.

WE have received the report of the Taxation Committee of the United Societies for Local Self-Government. It closes with the recommendations for Home Rule in Taxation and the placing of the market value on all vacant properties held out of use by speculators that they may be thus brought into use. It recommends other reforms dealing with administration of taxes.

This report is significant in that the United Societies is one of the largest semi-political organizations in the United States, and is composed of over 1,000 organizations and a membership of nearly 200,000.

THE death of Edward Twitchell, husband of Eliza Stowe Twitchell, one of the original members of the Massachusetts Single Tax League, and for many years its treasurer, is an incident of deep and sincere regret to the friends of the cause everywhere.

GEO. W. STRAWN, of Wagoner, Okla., one of the largest landholders in that State, owner of over 3,000 acres of unimproved land, in a letter endorsing the resolution of Senator Clarence Davis endorsing the Single Tax says: "The Single Tax is becoming more and more popular every day. Many of our best thinkers are heartily in sympathy with it. I was converted to the Single Tax idea twenty-five years ago from reading a book on the subject by Henry George. Many times since my attention has been called to the injustice of our system of taxation, which has been in operation so long. Every tax-paying time I would find that my taxes on the land which I had improved was raised from 50 to 200 per cent.; in other words, one year I would