

who have preceded me in Single Tax work, and to those to come also. Henceforth their fight is mine.

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## A SINGLE TAX TOWN OF 1867.

Nathan Niles' Attempt to Found Such a City.—Why the Attempt Failed.

(For the Review.)

By JUDGE EDWARD OSGOOD BROWN.

In the memorial issue of *The Johnstown Democrat* on the recent anniversary of the birthday of Henry George there was an admirable history of the Single Tax movement. Therein it was acutely pointed out that the necessary political reform which must be the advance courier of the Single Tax is "Local Option" or "Home Rule" in taxation. Municipalities must be given the right to adopt the Single Tax without waiting for action by the state. All progress toward practical application that the principle has made anywhere in the world has been on that line, and so it must continue to be.

I have thought it might be interesting to the readers of THE SINGLE TAX REVIEW to know of an attempt to put the principle of the Single Tax into practical operation in a developing town of Illinois years before "Progress and Poverty" was written. The attempt was made by the chief law officer of the place. He naturally became afterward an admirer and disciple of Henry George.

The city of Belleville, on the Mississippi River, in St. Clair County, is one of the oldest and best known of the smaller municipalities of Illinois. In it have lived Sydney Breese and Lyman Trumbull, Judges of the Supreme Court of Illinois and Senators of the United States; Governors Koerner and Kinney, and Congressmen Morrison and Baker, all names to conjure with in our state.

In 1867 a charter was granted to it by the Legislature. The City Council was given the power therein to lay out the city into districts for the construction of a system of municipal improvements and to levy and collect a tax on the real estate within any district thus to be improved. This exemption of personal property was in itself somewhat noteworthy and indicated that the true theory of taxation was working itself out in the mind of Nathan Niles, the corporation counsel of the town, who drafted these provisions. It was not, however, unique, for such exemptions had been theretofore made in various places for local or peculiar reasons.

When, however, Mr. Niles came to draw an ordinance for passage by the City Council to carry into effect this power granted by the charter he showed more clearly the principle on which he was acting. He prepared and the City Council passed, some time between 1867 and 1870, an ordinance for improvements in the different districts, levying the authorized tax only on the real estate therein, and expressly exempting all improvements on said real estate from the burden. The value of the land was to be determined without reference to any improvements thereon, and on that land value alone the tax was to be levied.

This Single Tax proposition concerning the payment for levees and sewers and other municipal improvements by the people to whom all their benefit was to accrue, doubtless, by its justice, pleased the majority of the people of Belleville, but it did not please the large land owners.

Mr. Stead has said that in the United States some written "constitution"

was always found standing in the way of anything in the political line worth doing. Certainly in this case the Constitution of Illinois (it was a constitution prior to the present one adopted in 1870) was an obstacle to what was at once justice and expediency. The land speculators disadvantageously affected by the unusual provisions of the ordinance appealed to the Circuit Court of St. Clair County and obtained a preliminary injunction against its enforcement. Afterward, however, on fuller hearing, that court dissolved the injunction and dismissed the bill. From this decree the complainants appealed to the Supreme Court of Illinois, which reversed the decree of the Circuit Court and remanded the cause with directions to make the injunction perpetual.

The opinion of the Supreme Court (59 Illinois Reports, 142) declared that the Constitution of the state, in requiring uniformity in taxation in respect to persons and property, and in providing that every person should pay taxes in proportion to the value of his property, forbade the Legislature to exempt personal property from taxation, and *a fortiori* prohibited the City Council from going further and freeing improvements upon real estate from the levy. Said the Judge: "The ordinance in exempting improvements upon the real estate was a violation of the charter. Fixed and permanent buildings upon land form a part of it and should be estimated in assessing its value. A palatial residence upon a lot greatly enhances its value, and thus improved it should bear a heavier burden of taxation than one with a humbler and less costly building." And again: "It was also beyond the constitutional power of the Legislature to make the discrimination in favor of personal property. \* \* \* The burden must be imposed upon all the property within the limits to be taxed. \* \* \* The term 'property' in the Constitution includes both real and personal estate, and the authority granted to levy taxes for corporate purposes upon one species of property to the exclusion of another transcends the limitation imposed upon the power of taxation.

Mr. Niles argued the case ably for the city, but the Constitution "stood in the way." And so this progressive fiscal plan failed. The Constitution of 1870, shortly afterward adopted, repeated the foolish restrictions of its predecessor, and forbids to-day any genuine improvement in the revenue system of Illinois. Agitation for constitutional reform allowing local option in taxation is the immediate political duty of Single Taxers in our state.

Ten years after this futile attempt in Illinois to substitute a just tax upon land values alone for an unjust tax upon all property "Progress and Poverty" was written, and in ten years more had become a world famous book. In it not only the fiscal advantages and the justice of such a tax as the City Council of Belleville had tried to levy for municipal improvements were demonstrated, but it was shown that the principle universally and drastically applied would revolutionize society and abolish undeserved poverty. Mr. Niles was one of the first Illinoisians to profess faith in the "new political economy." In a kind note to me concerning an address of mine in the early days of the movement he unequivocally declared himself "a disciple of Henry George." Afterward Mr. John Z. White described to me an interesting conversation held with him in Belleville to the same effect. It was not until later, however, that I found in the Illinois Reports and the Supreme Court records the evidence that long before Mr. George's great work had been written Mr. Niles had endeavored in a humble but practical way to carry the theory of the Single Tax into operation. In his modesty he did not refer to it even when communicating and conferring with his fellow Single Taxers.

After I had made this discovery I formed a purpose of using the first opportunity given me to visit Belleville, where Mr. Niles was living at a somewhat advanced age, and of talking with him about his attempt to introduce a

just system of taxation into municipal affairs. Before the opportunity offered itself, however, I heard that he had joined the "silent majority."

His name certainly deserves remembrance as that of one of the advance scouts and pickets of our army.

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## IMPRESSIONS OF THE MOVEMENT IN ENGLAND,

(*For the Review.*)

By WILLIAM LLOYD GARRISON.

A month in London, while all too short a time to estimate the progress of the Single Tax movement in Great Britain, afforded me an opportunity of meeting many friends of the cause and of comparing views. Last year, in reading Trevelyan's admirable address, the intelligent statements of Sir Henry Campbell-Bannerman during the election excitements, and the repeated enunciation of Henry George's views in editorials of the Liberal press, it was impossible not to indulge high hopes of speedy practical steps in Parliamentary legislation.

After a close range observation I am less expectant on the score of speed. Fervor of speech on the hustings loses heat when the orators are landed in the place of power. The plea of limited possibility and party expediency supersedes the vigorous pre-election promises. Every prominent issue which aroused the interest of the voters is now in the keeping of a responsible ministry rapidly acquiring a conservative crust.

However disappointing this immediate result, it is the normal development of party reform. Caution is a fruit of political success and timid counsels lower the average temper of every Cabinet. Prominent as the land issue was in addresses of Liberal candidates, word now goes forth from the seats of the mighty that so delicate is the question and so great are the interests to be disturbed postponement of action is necessary. If the choice lies between hasty, unconsidered legislation and later but more effective handling of the subject patience is becoming.

I found a multitude of protestants against land monopoly. I heard the formulated expressions of Henry George fall from lips unconscious of their authorship. I met few who, professing to see the underlying evil of our legislation, had any intelligent surmise as to its cure. My first experience in a public meeting in London was at the annual gathering of the Land Nationalization Society, over which Franklin Thomasson, the Editor of *The Daily Tribune*, presided. The audience was reasonably large and enthusiastic. The chairman's address was excellent, and the speakers, mostly members of Parliament, were radical and earnest. Will Crooks, one of the Labor members, in a speech of mingled pathos, argument and humor, was especially cheered.

Yet, with the uniform denunciation of land monopoly and harsher language concerning the monopolists than is common in purely Single Tax meetings, the anticlimax of the speakers was never missing. The robbers who had despoiled the people, who were responsible for the non-employment and suffering of the wage earners, were to be punished by ample compensation, on surrendering their ill gotten gains.

One honest but illogical speaker declared that, in spite of unjust monopoly, the moral sentiment of Great Britain would never countenance the confiscation