## **BOOK REVIEW**

## SINGLE TAX YEAR BOOK

Why no one before Joseph Dana Miller conceived the idea of a single tax year book we do not know, but the result being what it is we cannot be sorry that it was his task to plan and edit it. We looked forward to its appearance with no little interest, but the work far exceeds in utility and attractiveness anything we had dared to hope for. The high level struck by our colleague in his introduction is maintained throughout the book. We may make one quotation:—

If out of the present world war emerges the new internationalism of which so many eager spirits speak longingly and hopefully, we shall welcome it only if accompanied by the recognition of the Rights of Man—which mean the rights of the individual, not so much the rights of men or nations. And these rights—what are they? Are they not summed up in the little understood term democracy—the right of a man to himself, the right to a place on the planet, the right to person and product, the right to live, produce and trade without tribute to any man in all the earth?

It is beyond our space to give any adequate survey of the Year Book's contents. There is first an account of Henry George's work and of the movement in the United States, with special articles on those States or districts in which the movement has been most active. Then follow articles on the history of the movement in other countries. We may judge of the quality of these from the article on the British movement by our colleague, A. W. Madsen, which is characterised by an accuracy of detail and truthfulness of perspective worthy of the highest praise. The story of the movement in the four quarters of the globe is inspiriting reading and shows that the single tax philosophy has made more solid and enduring progress than we sometimes think when we contemplate the long road we have yet to travel.

Of the remaining articles in the Year Book, two others are historical. Dr. Marion Mills Miller gives a most useful and readable history of land legislation in the United States with extracts from debates in Congress. Dr. Young in his History of the Single Tax Movement has shown that there were many men in California in the 'sixties who had clearly grasped the importance of the land question, and Dr. Miller shows that there were others at that time and earlier in Congress who understood it, but none saw the solution beyond trying to prevent the alienation of public lands. The other historical article, on the forerunners of Henry George, is by Samuel Milliken. We think that even the most ardent student will be astounded at the wealth of information contained in this article. Many and brilliant have been the minds that seized in broad outline our philosophy, though it was left to Henry George to base it firmly on the law of rent and to demonstrate with unrivalled eloquence the full importance of the subject. By some strange omission the two precursors who were most successful in finding an economic basis for their proposals are not mentioned, H. H. Gossen and Léon Walras. (See Land Values, April, 1916, p. 322.)

The rest of the work consists of articles dealing with specific points of policy, economics, law, statistics and so on. These are so many and varied that it is difficult to mention one without mentioning all. There is an interesting series on fiscal problems by the editor, except one by A. C. Pleydell on the difficult question of taxation of forest and

mineral lands. Then follows a series on single tax and related questions such as Socialism, franchises, trade unions, panics, and trusts. We may also refer to two by members of the British movement: The Foundations of Social Economy, by James Dundas White, and Questions and Answers, by Alexander Macendrick, now of Boston.

The bibliography by Dr. Young is unfortunately limited to the American literature dealing with the single tax. This involves the exclusion of a number of useful references. We think it might be improved by the addition of a few works published in other countries.

The book concludes with a list of single tax organisations

and periodicals in all parts of the world.

We cannot too earnestly advise our readers to purchase this volume. It is one not only to be referred to but to be read, and what higher tribute can we pay to a work of reference?

F. C. R. D.

Chartism made its influence felt in some quarters, notably in Paisley, where Patrick Brewster, a parish minister greatly in advance of his brethren, was foremost as a radical reformer. Cobden had this year (1843) a very hearty reception in Scotland, and was mightily impressed by the "educated gentlemen and practical philosophers" he found among the farmers and by the intelligent response of the masses of the people to his Anti-Corn-Law propaganda. He had the novel experience of addressing two thousand persons in the Parish Church of Forfar, though he discovered that to name money was as effective a method of dispersing the crowd as reading the Riot Act.—Glasgow Herald, September 8th.

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