

Vol. 1 of the REVIEW to complete his set and will give copies of the following, two or three, if necessary in exchange: Nos. 8 or 4, of Vol. 1, 8 or 4 of Vol. 2, Nos. 1, 2, 8 or 4 of Vol. 8, and No. 1 of Vol. 4.

In a recent issue of the Toronto Globe Mr. W. A. Douglass has a letter on Declining Methodism. We quote the following paragraphs:

"The Pharisee went to church with the greatest regularity, he said his prayers even in the market places and on the corners of the streets, he gave tithes and even paid taxes on his little garden stuff, and then he robbed widows' houses.

"When we learn how to stop the robbing of the widow's home, then we will have a true revival of religion. God will not be mocked. We cannot serve God and Mammon. Fine churches, seraphic music, eloquent preaching, these are an abomination to God if they are not sanctified by the spirit of obedience. 'I will have obedience, and not sacrifice, saith the Lord.'"

Mr. F. W. Burke, of Wellington, New Zealand, writes us as follows:—"Four years ago I left New Zealand. It is a good country for a mechanic or laborer, and it is also my conviction that it is the most promising field on the globe for the Single Tax propaganda. The rating of land values has been adopted in many districts and is spreading steadily. The harvest is here ripe for reaping. Why not concentrate on New Zealand?"

Mr. Herbert A. Clarke, for many years a personal friend of the editor of the Review, and now the publisher of the only Afro-American daily in the Indian Territory at Muskogee, in a recent letter to us, announces himself a convert to the Single Tax. Mr. Clarke has qualities that have already made him one of the leaders of his race, and his influence is bound to grow with his growth. He is a Republican in politics.

Ex-Governor Garvin has an article on Corrupt Practices in Elections in the April number of *Tom Watson's Magazine*.

Geo. L. Rusby addressed the Mens' Club of the Holy Innocents Church in Hoboken on Thursday evening, March 30th on "The Problem that Confronts Our Young Men."

Hopkin Williams of the Manhattan S. T. Club has just returned from a trip to Scotland, where he met that old and staunch friend of the movement, Edward McHugh whom all Single Taxers learned to love when he was in this country. Mr. Williams reports McHugh as being in good health and full of hope for the progress of the great cause in his native land, Scotland, and in all of Great Britain.

CALL TO SINGLE TAXERS OF NEW JERSEY FOR ORGANIZATION.

A Conference of New Jersey Single Taxers was held in Newark, December 10, 1904, five counties being represented by those present. It was resolved to form a permanent State organization, George L. Rusby, of Nutley, being elected temporary chairman and Dr. M. T. Gaffney, 211 Plane Street, Newark, Secretary and Treasurer.

The following resolutions were unanimously adopted:

Resolved, That this organization be called the New Jersey Single Tax League, and that it invite to its membership all citizens of New Jersey who are desirous of unqualifiedly announcing themselves in favor of the following declaration:

Land, including all natural sources of wealth, is the heritage of all the people. Therefore its full rental value, including the value of all public franchises, should be taxed into the public treasury for public purposes. We favor the gradual abolition of all other taxes, including the taxation of improvements upon land, and the ultimate adoption of this principle, which would not only provide sufficient funds for all public expenses, but would make it unprofitable to hold land out of use for speculative purposes. The hand of monopoly would thus relax its grasp, leaving unbounded opportunities for both capital and labor to profitably employ themselves.

The first work in hand is to secure an enrollment of all New Jersey citizens, both men and women, who favor the above proposition and who can therefore be classed as Single Taxers. Social questions, especially the taxation question, are being discussed with rapidly increasing interest and it is undoubtedly true that by working in harmony and co-operation, the Single Taxers of New Jersey can do much toward directing this interest into practical channels. There are many possible fields of work for such an organization, among them this: the combined influence of our state membership or the membership of any given county, could be cast in support of such political candidates as would indicate a disposition to work for genuine tax reform.

Your personal and active assistance is requested in securing this state enrollment as a necessarily first step. Copies of this letter with attached enrollment blank can be secured without cost from the Secretary. Please see that they are distributed among all of your Single Tax acquaintances, with the request that each applicant for membership make himself a committee of one to secure the co-operation of other Single Taxers. Let us make this a thorough canvass and thus pave the way for the success of future plans. As soon as a state enrollment shall have been secured, the list of County Vice-Presidents will be completed (five have already been elected), and the forma-

tion of county organizations can then follow under the leadership of these Vice-Presidents.

M. T. GAFFNEY, M. D., Secretary,
211 Plane Street,
Newark, N. J.

THE SINGLE TAX.

While with the death of Henry George, the most eloquent advocate of what is known as the Single Tax—that is, the tax on land values—was taken away, it is not to be denied that he left behind him in many different communities a large number of enthusiastic disciples. These do not possess the wonderful expository power which Mr. George commanded; but they have a persistency and willingness to sacrifice money and time in the promulgation of their belief, which is at least a guarantee of the thoroughness of their faith. One of these movements is going on in Montreal, and while it runs there as elsewhere counter to the desires of those who represent vested interests, it is not impossible that the arguments made may find a lodgment in the minds of many who are not entirely satisfied with existing industrial conditions; while our neighbors in Canada can change their government methods more easily than we can in this country, because it is not often the case that they are compelled to consider constitutional limitations. The point that the Montreal Single Tax Association is insisting upon at the present time is that public improvements add nothing to the value of goods or labor, but that they do materially raise the values of land. Hence, as these have to be paid for by taxes collect, upon property, they hold that the values of land should pay the bill, and not the individual, by a tax on the property which his labor has created.

—*Boston Herald.*

One of the best known Single Taxers in the Hawaiian Islands is John Emmeluth, who is known to most of our readers. We quote from a lengthy communication of Mr. Emmeluth in the *Evening Bulletin*, of Honolulu.

"Existing laws are a bar to the free development of our resources in that on one hand large areas of arable lands are permitted to be held sequestered by private interests under a nominal tax on uncultivated lands, while the man who makes a crop grow where once there was barrenness—is taxed the limit his crop results will permit—a premium on the idleness of those among the electorate who under more just conditions might rise and assert their manhood in productive works.

"These criticisms are offered, not with a view to or hope of radical action at this time, but rather to point the necessity for

all of us to give our civic problems more profound personal study than we have given them in the past, to work for just legislation on all matters, to demand representation that shall be in harmony with the spirit of the times and in accord with the dictates of prudence and the principles of self-government—to evolve from the spirit of commercialism (to which it seems to me our community has too readily yielded) a higher—more patriotic plane—one more in accord with occidental civilization and prestige."

"Some people have an idea that land is simply a luxury—something for a rich man to own—and to be given up to pleasure grounds and game preserves. The land is meant to grow food, and more than that, it is meant to grow men and women." This quotation is from Rider Haggard, who is now in this country. Mr. Haggard is Royal Land Commissioner, or something of the sort, for the British Government. He has the most primitive notions, mingled with twentieth century ideas, which give a queer conglomerate. But every now and then he touches the truth, by inadvertence. Single Taxers have made an effort to draw him in their net. They will find him a queer fish. Even as Land Commissioner he is a natural romancer.

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