work, watchfulness, and exposure to dangers, known and unknown, but suspected at the time, Mr. Mills, without resorting to bribery or other dishonest means, succeeded in bringing about an entire change in the political situation of the community, and had secured to the Indians possession of their land pending the settlement of their titles.

The strength of such a course seems at first glance to be in its clear perception and good business judgment, for Mr. Mills was not working philanthropically, as was sometimes mistakenly stated; he was only striving to establish an honest business on a solid foundation. But the qualities he displayed had a surer foundation than a mere determination to succeed in an honest undertaking. It is doubtful if this alone would carry any man through the innumerable difficulties of which this brief sketch is but an outline. A person who saw no further than the commercial value of an enterprise, honest though his aim might be, would have been thoroughly discouraged by the seemingly endless obstacles of the situation long before any signs of victory were in sight. But to Mr. Mills the success in an honest business was a means to an eternal end. He believed that every step toward the establishment of justice was taken forever; that however small it might be, or of little avail it might appear, and however far backward from it humanity seemed to recede, its retrogression either was only seeming, or was less, by just that one step, than if it had not been taken. He worked for eternal ends, and had absolute confidence in their superlative value, and it was this purpose and trust that enabled him to put into his work those high qualities which so distinguished him—steadiness, faithfulness, integrity, undaunted perseverance, never-failing hope, and unconquerable courage. To him, eternal ends were the object of man's creation, and every one's usefulness, in whatever position he found himself, was a means to that end; consequently, it was worthy of the consecration to it of all his powers, even, if need be, of his life.

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HAMLIN GARLAND'S . . ADDRESS . .

AT THE DINNER GIVEN IN HIS HONOR.*

My connection with what is now known as the single-tax movement came about rather curiously. One day, in Ordway, Dakota, while on a visit to my parents, I entered the office of a local lawyer, with intent to pass the time of day and look at a map on the wall. During my stay I observed a small paper-bound book on the table; it was the now famous Lovell Edition of *Progress and Poverty*.

"Hello," said I, "here is a copy George's book! What do you think of it?"

The young lawyer was seated in the usual way, with his feet upon the table, a big book on his lap, and a dream in his drowsy eyes.

"Oh, I don't think much of it," he replied. "He's a crank."

I picked the book up and began to turn the leaves. "No; I see you don't," I replied, after a few moments' silence. "You didn't think enough of it to cut the leaves. You have read just six pages of the introduction. Now I call that unfair. You should at least read the man's argument before condemning it. I am going to take this book home and read it if you don't mind."

*At this dinner, given by the Manhattan Single Tax Club, James R. Brown, President of the Club, presided. Among those present were Henry George, Jr., Justice Samuel Seabury, Prof. Marion Miller, Dan Beard, and John S. Crosby. All the speeches were informal with the exception of Mr. Garland's.

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"All right. Keep it if you want it," he replied, without turning his head.

I have that little book still with the marks I made in it as I read it. I did not need to finish it to be convinced and converted; but I *did* read it all, and some of it I read many times. It fitted in with my sense of justice, with my enthusiastic belief in the doctrine of evolution as set forth by Herbert Spencer.

However, I did not take a speaking interest in the matter till I went to Boston. I think it must have been in 1886 that I first heard Henry George speak; the meeting took place in Faneuil Hall, famous for its orators, and George was worthy of his predecessors. His was a rare kind of eloquence: vivid, burning with inward fire. He appealed to me as few men ever did. He made the theoretical in his book vital, and the closely packed throng responded as did those who heard Wendell Phillips on that same platform.

The next day Mr. George read his essay on "Moses and the Land Question," and this meeting in the Bijou Theatre was an even greater success, for when he laid aside his manuscript and with lifted lion-like head, welcomed war, he became magnificent. He was in the fullness of his powers then, and his brain responded to every demand made upon it, instant as light, and his words were as orderly as soldiers. Those two addresses clenched the matter for me. What had been mere intellectual agreement now became emotional aspiration. I desired to help hasten the coming of the golden age he dreamed about.

At that time the movement did not, as now, contain many of the world's best speakers, writers, and artists. It was confined almost entirely to the labor clubs and to workmen untrained in composition, uncouth and timid on the platform, and when the anti-poverty meetings began in Boston, the manager, John R. Roche, soon found himself short of speakers, and at last announced that the Sunday meetings must be given up. "I have said my a say a dozen times over," he remarked soberly, "and I have no name to announce for the next meeting."

It was distinctly my duty to volunteer, and I did. He shouted to the dispersing audience the name of his next speaker, and set to work with new zeal. I spoke the following Sunday, and several of the papers made good reports of the meeting; and so I took my place among the ranks of those who battled against special privilege.

It seems a long way off now—that life in Boston as a reformer. I took my "swing" on the portable platform on the Common, and addressed piano polishers, iron workers, and land and labor clubs all over New England. There was fun mingled with those early assaults on land speculation, as some of my hearers know, and not a little genuine abuse. We all went about with chips on our shoulders, ready for a fight, and we were good fighters. I think our opponents will admit that. Our speakers often went for nothing and paid their own expenses, and no one got any honor in the business.

We were so few in those days we all knew each other, either personally or through the *Standard*, which was then in great circulation. There was something fine in that comradeship. To-day, with hundreds of thousands of men advocating our theories in whole or in part, it is impossible to know even the leaders; but in those days I knew nearly every adherent in New England. Edwin M. White, smiling, indefatigable, unafraid, was one of our chief workers. John R. Roche, foreman of the composing room on the *Post*, seconded him in every good meeting. Andrew Garborg, pattern-maker for a foundry, was a third enthusiast. William Lloyd Garrison and Chas. B. Fillebrown had not yet given in their allegiance.

"Opposition soon developed; the press of the city became less friendly. The screws were turned on those who sympathized with us. Roche was discharged and a number of our men intimidated. Edward Atkinson, with his steam-cooker, advanced like the dragon in *Siegfried*, uttering scalding criticism. White,

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Garborg, and Roche engaged him in the forum, while those of us who could write worried him and his like in the colums of the *Herald* and *Transcript*. My friends were in doubt about my future—I seemed on the point of deserting literature for political pamphleteering. But feeling that a literary man had as much right to a sociologic conviction as any other citizen I persisted.

Well, you all know how rapidly the conditions changed for us. Mr. George won an enormous vote as candidate for Mayor of New York. The democratic party showed itself not unfriendly, and opened to us the very opportunities we sought in way of propaganda, and so we who could speak went out over the country pleading the cause of the landless, gladly giving our services in return for the joy of addressing vast audiences.

Great men and distinguished speakers were added to our list. Men like Garrison, Shearman, and McGlynn. McGuire of California told us the story of the "Cat;" Ring of Texas uttered his famous speech; Dan Beard came into camp; and Bengough of Toronto lent his facile pen to the allegory of the "Cat." Jerry Simpson began to inoculate the people's party with the virus, and then Tom Johnson, rubicund, brave as a lion, always smiling and always dangerously honest, came in to shake us by the hand and say, "You are quite right, boys; I'm a millionaire monopolist, and I know."

After this the circles widened rapidly. Howells and Bellamy gave qualified support. Tolstoi went further: he spread the news among his peasants, saying, "This man George is right." All the literature of the early nineties was influenced in some sort by Henry George. The socialistic writer, though careful to point out that he did not go far enough, nevertheless conceded the great value of his work. To-day our numbers are legion. The principles enunciated by Mr. George are being applied in a dozen adroit ways; not as "Single Tax measures," but under other names. Of this we do not complain. All we ask is to see the work done.

We no longer go about with fists clenched ready for battle. It is often easier to undermine a wall than to butt it down with your head. Tom Johnson's way is best. It is fine to be always good-humored, especially to our enemies. Some of us used to bore our acquaintances into flight; there are other ways of convincing men. Our movement is now too wide, too subtle in its manifestations, and too impersonal to be advanced in the old way.

I am not disturbed by those who think our cause is lost. I would not vote to retain the name of our crusade. Results are sought, not names or banners. If I have changed in my attitude toward this reform it is in my conviction as to the methods of its working out. I used to insist it would come in this way or that; now I am uncertain and indifferent as to the method—the right effect is all. I have gained also in the faith that no good force is lost in the world. The work we did told then, is telling now, and will continue to tell. There is no greater force working to make our cities more sanitary, more beautiful, and better worth while than the words of Henry George, though many of the friends of reforms in progress are frankly unconscious of this connection.

And finally, I am more than ever convinced of the profound truth of Walt Whitman's words when he said, in substance: "Did you fancy all battles won? I say to you beyond every great victory there are other great victories to be won. Peace is a relative term; victory means battle. There will never come a time when wrong will not exist and the need of reformers be felt. The reformer should never dream of going out of commission, and he should never allow himself to be beaten. It was the sun and not the wintry blast that made the traveller lay aside his cloak.

I always bowed down before the serene optimism of the "Good Gray Poet," whom neither poverty, nor unjust criticism, nor sickness, nor age could subdue. He never frowned. The lines of his face were level—never those of grief or dis-

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may. In this he was the greatest man I ever knew, and I wish I could spread the blessed influence of his spirit side by side with that of Henry George, who felt so deeply the wrongs of the world that he gave his life in service to his kind. No two men could be more unlike, yet the work each did will tell in the end when America is the splendid nation you would have it become."

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THE PROBLEM OF TAXATION, AND WHAT IT MEANS ❧ ❧ ❧

ADDRESS OF JOHN E. TURNER

BEFORE THE COMMERCIAL CLUB AT DAYTON, OHIO.

THE problem of taxation is, perhaps, the most colossal of all the great problems of the day. It concerns the high and the low; the rich and the poor; the fireside of the house, and the great institutions of State. The whole civilized world is now being agitated by its discussion.

Its intricacies are such as confuse the minds of statesmen, statisticians, and political economists, and its phases are so multitudinous that it would require volumes to incorporate them. It is therefore plainly in evidence that the time allowed me will suffice only for a vague outline of some of the fundamental truths and errors in the public conception of what constitutes a scientific and just system of local taxation.

Much of what I shall say here to-night will be contrary to popular public opinion, and I realize that to successfully combat established precedents and customs the foundation on which my statements rest must be solidly girdered with incontrovertible facts. Whether I shall succeed in establishing such a position is for you to determine.

Upon the subject of taxation most men are agreed that all kinds of property should be assessed in equal proportion. That each individual should be taxed in precise proportion to his share in the general wealth. It is held that this is in accordance with the police protection that each receives, and is just. Let us see if this is possible. Property is divided by law into two classes—real and personal. And to more clearly analyze the subject, I shall treat these two phases separately. Let us consider the question of personal property taxation, for in this phase lies many of the fallacies that hold men to the common acceptance of this unnatural and unscientific system. These fallacies I shall attempt to expose. To be bold is but natural to him who feels that public sentiment will support its conclusions. To me the invulnerable shield of truth, as I see it, is equally stimulating. It is therefore without apprehension or reserve that I shall condemn the system of personal property taxation as a delusion and a snare. A delusion because it does not perform the functions of equity; a snare because it entraps the helpless, the conscientious, and successfully halters public opinion. To get at the core of its delusive features, let us divide personal property into the two classes that we can all agree represent it, namely—credits and chattels. Under credits let us list bonds, bills, mortgages, notes, book accounts, and bank deposits. Under chattels those things which are in our immediate custody, such as merchandise, household furniture, farm implements, carriages, jewelry, etc. As it is generally conceded in all civilized countries that credits form much the larger portion of personal property, we will treat this phase first.

It is accepted as an inevitable proposition that every credit implies a debit. This being true, it follows that if credit involves debit without increasing the general stock of wealth, which it does,—the borrower getting only as much as

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