

which was a programme upon which they were going to fight the November election, and they were seriously told not to contend for the taxation of land values. There were a certain number of Socialists who, since Hanley election, had thought land values unworthy of their support. Some would have not only a local Income Tax but a local Death Tax. Rich men would be pursued from place to place, and there would be a constant gambling as to where the man died. Of all the amazing schemes ever put forward a local Death Tax took a lot of beating. It had exactly the same vice as the local Income Tax, that they were going to take the rates off the tenant and enable the landlords to raise all rents to that amount. There was only one tax which had not got that vice. If they were going to do what everybody demanded, to put these public burdens on the Exchequer, they had got to find some place to put it on. And the suggestion he made was having got their land valuation put upon that valuation a tax without a single exemption of any sort, of, let them say, a penny. So far as the valuation had gone it led them to suppose that a tax of one penny might bring in a very large sum. He would hazard a guess from information which he thought was accurate, that the land values of this country would not come out at less than six thousand millions. A penny on that would bring 25 millions. The only tax they could forcibly put on those rates without giving a bonus to the landlords was the land values tax. This was the first step in a substantial land tax which had been such a success in their Colonies, without a single exception.

#### A Supposed Dilemma.

He had seen a so-called dilemma put. A invests £10,000 in land values, B invests £10,000 in industrial stocks. Why, it is said, should you make A pay a penny in the £. and not make B? He thought there was an excellent reason why. In the first place that dilemma was exaggerated, in the next place, a man who put £10,000 in industrial stocks would almost inevitably pay some land value in the company in which he invested. But let them look at it quite apart from that. A invests in land values and becomes a landowner, he did not assist the process of the production of wealth, he hid his talent in the ground,—(laughter)—he took the safest possible form of security. The other man put his money into industrial stocks, consciously or unconsciously he was not a drag upon production, he was assisting the process. Would anybody tell him there was no reason for dealing more hardly with the man who was a drag upon production than the man who assisted it? Anybody, owner of a feu, be he the investor or the owner of land in any form, had no right to complain if the State put a tax which did not fall upon the man who ran risks, and assisted in the development and the production of wealth.

#### Friendly Societies and the Tax.

Mr. Hemmerde combated the idea that friendly societies would suffer by such a tax. He referred to the Hearts of Oak Society, which had investments in ground rents of £1,612,126, the income from these in 1908 being £61,987. A penny on the £ would cost them £6,100. In that penny tax he would put aside the relief in rates to the members, but the relief in indirect taxation, he said, would amount to £20,000, probably £50,000 a year. He had worked out the finance of all the friendly societies, and allowing for every penny invested in land, including mortgages with their land valuation, the tax would amount to £62,500. But the reductions they would have in other ways would be nearly double. He held it was a fair tax, and did not unduly burden investors. They talked a great deal about existing contracts in this change of rating. He put forward this suggestion. Respect all existing contracts, let the present occupier pay these rates, but let them pay them on a new basis, and you got rid at once of the whole difficulty of rating improvements.

Councillor F. J. Robertson moved "That this meeting, while observing with satisfaction the progress of the land valuation at present proceeding under the Finance Act of 1909, urges the Government (1) to hasten the completion of the valuation and to make it public; (2) to empower local authorities to levy as soon as the valuation is completed a Budget Tax on all land values to be applied (a) in providing a National Fund to be allocated towards the cost of such services as education, poor relief, main roads, asylums, and police, thereby relieving the local rates; and (b) in substitution for the duties on tea, sugar, coffee, and other articles of food." Mr. R. L. Gower Simpson, Balerno, seconded the resolution, which was adopted with acclamation, and the proceedings closed with a vote of thanks to the chairman.

In regard to the meeting a correspondent has written us: The meeting was a great success in every way, the hall being packed to the door and over 2,000 persons present. Mr. Hemmerde gave us of his very best. The proceedings throughout were very enthusiastic and finished up with the singing of "He's a jolly good fellow." The meeting I feel has done a world of good to the movement here and we are now actively following it up with a municipal election campaign.

#### FRANCIS NEILSON'S TOUR IN AMERICA.

As noted in our last issue, Mr. Francis Neilson, M.P., President of the English League for the Taxation of Land Values, has just completed a strenuous speaking tour in the United States and Canada. Numerous press cuttings sent by friends from "the other side" testify to the splendid work Mr. Neilson has accomplished and to the marked effect his speeches have created. Mr. Louis F. Post, Editor of the *PUBLIC* (Chicago), in a letter to us dated October 2nd, writes of him as follows:—

"I am writing to tell you of Neilson's great success over here, so far as his speaking came under my personal observation, and also so far as I have had any direct report upon him. My correspondent in Kansas City, Missouri, was enthusiastic. He spoke of Neilson's tactfulness, the strength with which he clinched his points, and his success in arousing a business audience to an appreciation of single tax principles. I have heard nothing of his speech in St. Louis. He spoke here at one of our best high schools—in many respects the very best in Chicago—before a thousand students. They were called together in two audiences, one after another, the hall not being large enough, as I understand, to have them all there at once. Consequently Neilson had to make two speeches; and the principal, as well as one of his teachers, both of whom were enthusiastic, told me that the speeches were entirely different, that they dealt with English history both past and present, and that the pupils were completely captured by them. They seemed to regard it as one of the best history lessons they had ever listened to. I didn't hear Neilson at all—in fact, had never heard him—until two or three hours after his speeches at the high school, when he spoke on Lloyd George and the Land Question at the City Club. The City Club has speaking luncheons whenever anyone worth hearing comes through the city who can be got to be the speaker. Neilson had a full dining room and a pretty full gallery. I heard him throughout, and it really was one of the most invisibly tactful speeches I ever listened to. The speech was peculiarly adapted to the audience, and it got the single tax question under the skin by hypodermic injection, as it were, so that no one could have quite told just how the virus entered, but everyone felt it spreading throughout the whole audience. Every comment upon the speech I heard afterwards was to the good; and the audience itself, which was intent

from beginning to end, broke out in applause that was unquestionably appreciative, when the speech was over. I don't like to go into superlatives, but this was one of the speeches that deserve them. No more, however, than his speech at the dinner we gave him at night. It was an entirely different kind of speech. It was also an exceedingly able one in one respect, in that before a mixed audience, and at a banquet where that kind of thing is very unusual—I don't think I have ever known of its being done before—he made a religious speech. Not a sectarian speech in any sense, not a sectarian speech in even the broadest possible sense, but a *religious* speech that appealed to high churchmen, low churchmen, no-churchmen, and atheists, all of whom were represented in the audience, and it was a satisfactory and inspiring speech to them all. Bold as his adventure in that respect was, he came off with it in flying colours. After the dinner, as after the meeting of the City Club, every word I heard about Neilson has been to the good. Let me thank you folks for having lent him to us, and express the hope that you'll lend him again."

#### A Note on Peter Burt.

"Baillie Burt was here at the same time—came over from Detroit to spend the week-end with me more or less. We had a delightful time with him Sunday afternoon and evening, and at the dinner he was put on the programme. He followed Neilson with a speech which supplemented Neilson's admirably. While it was serious and seriously pointed in many ways, it was of a humorous type which kept the audience in good-natured laughter from start to finish. Everybody fell in love with Burt as they did with Neilson, as public guests and speakers; and Burt made a lot of lovers by having had an opportunity to mix intimately for several hours with a number of people whom he met. We all regard this visit, both as to Burt and as to Neilson, as in the nature of a red-letter day. There were exactly 196 diners at the banquet, which was given at the principal hotel here, and was not a low-priced banquet either."

#### MR. NEILSON RELATES HIS EXPERIENCES.

In a special interview with a REYNOLDS'S NEWSPAPER (October 20th) representative, Mr. Neilson gave an account of his experiences. We have pleasure in reproducing the article:—

Prominent amongst the Members of Parliament, known as the Land Values taxation group, is Mr. Francis Neilson, M.P. for the Hyde Division of Cheshire, who has just returned from an extended tour in North America, including both Canada and the United States. The most vivid impression he gained from a tour which extended over two months, and comprised 17,000 miles of solid travel by land, was one of contrast. The contrast was instituted between the prosperity and progress of the agricultural districts of Western Canada, where land values bear the brunt of the taxation, the improvements and produce of the land escaping free, and the harder conditions of the equally fertile agricultural areas of the Western and Mid-Western States of the Republic, where improvements and produce have to pay taxes.

Some of the experiences of his wonderfully comprehensive tour Mr. Neilson was good enough to relate to a representative of REYNOLDS'S, premising, in explanation of his frequent use of the words Single Tax and Single Taxer, that they must be interpreted in the American sense, where they stood for the principle of land value taxation, irrespective of the degree in which it was applied. "In Canada," said Mr. Neilson, "they are not afraid of the term Single Tax, because there they have it."

My visit to America, said Mr. Neilson, beginning the account of his Odyssey, was originally undertaken in the interests of some of my books and plays, which demanded

my presence there. Out of that grew the desire to visit North-West Canada, and go over the ground I had travelled twenty-three years ago, shortly after the Canadian Pacific Railway opened. At first my idea was only to visit the land tax provinces, but when my friends heard of my intention to go across the Rockies, they insisted on my meeting as many groups of single taxers as I could reach. Out of that second plan yet another one grew, and that was to return through the States, and help the single taxers in Oregon, Missouri, &c., in their battles on this question, which will be decided at the polls in November.

I reached New York on August 10th, and addressed several single tax meetings in the neighbourhood. The old guard of Henry George's days entertained me, and later—in September—I was the guest of honour at the Henry George birthday dinner.

Immediately after I had spoken I hurried away to catch the train for Winnipeg. I had set myself a very heavy task. Indeed, after planning it out, when I went to the railway company with my itinerary and dates I was told it could not be done. Practically it means doing 8,600 miles in twenty-five days, and addressing twelve meetings on the way. But I stuck to my plans and went over time-tables with Mr. McGregor of the Canadian Pacific, and showed him that it was possible, at any rate.

Winnipeg was a village when I last saw it. It is a city now, with magnificent streets, grand hotels, beautiful suburbs; indeed, it is as fine a garden city as I have ever seen. I addressed the members of the League at a luncheon, and toured all round the district in motor-cars until night fell. People in Winnipeg assured me that within a very few years they will take the last taxes off personal property and improvements, and begin a Single Tax career.

I left at midnight for Saskatoon. The place was a group of huts eight years ago; now it is a splendid city. It has great steel bridges thrown across its river. Splendid university buildings are springing up on the hill, tramways run along its streets, and countless fine buildings, all rising out of the industry of a people not burdened by taxes upon their efforts and their improvements. No one in Saskatoon was afraid of the term single tax; indeed, the cry there was not for less single tax, but for more single tax.

I shall never forget my journey in a motor-car from Strathcona down the bank of the Saskatchewan, and across the river bridge to the bank below the plateau on which Edmonton stands. From the opposite bank there is a splendid view of the city. Capitol, university buildings, spires of churches all strike one with a great impression when one is conscious of the age of the place. But imagine my surprise when I beheld great lifts at the foot of the plateau, on which carts loaded with freights were drawn by their horses without the drivers dismounting, and raised to the level of the streets of Edmonton!

From Edmonton I went down the line to Calgary. The wonders of the other cities were all in evidence there. A friend took me to the heights on the other side of the river, and showed how Calgary lay in a basin, with protecting hills all round, and proudly he said: "It won't be long before Calgary wants room, if we can only send the land speculator where he belongs."

Vancouver, the Queen of Single Tax cities, exceeded all my expectations. Vancouver, after twenty-three years! It is impossible to describe the change. On Sunday afternoon I spoke at a Brotherhood meeting, and was entertained by the Single Taxers in the evening. Friends took me in motors round about the country, across the creeks of the sounds. You may see towns growing up everywhere, all beautifully situated and all giving evidence of great prosperity. The suburban district at the back of Vancouver, called Shaughnessy, has villa residences as beautiful as any to be seen round London. There is no tax on improvements, no tax on personal property, no tax on business.

Now, Single Tax in the rural areas of the North-West—Manitoba, Saskatchewan, and Alberta—means only a very small tax, because the revenues required by the Government of these provinces is small. Also small is the revenue required by the cities and towns. I am afraid that many people in Great Britain do not see the difference between such Single Tax systems as exist in the North-Western Provinces, where taxes are small, and the system advocated by Henry George, and called the Single Tax. Anyway, there is nothing to be afraid of. We can in this country proceed on the scientific and practical lines followed by the North-Western Provinces, and leave the ultimate goal to the citizens of the future. It is given to us to be wise in our own generation, and to hope that the generations that follow us will benefit by our experience, and decide for themselves how far they shall proceed along the road to the ultimate goal.

The people of North-Western Canada engaged in industry have learned from practical experience that it is wise to let men enjoy their personal property and improvements. Are we here so wedded to tradition that we cannot try how exempting industry from taxes would benefit the producer? And after all it is no revolutionary proposal in this country. We had no other system for over a thousand years. When we consider our history and traditions, taxing industry and improvements is a modern notion. Everybody agrees that our present system is rotten, and that some change must take place. Surely we have tried every taxing system under the sun, and the man who is to invent a new one is not yet born. My word to your readers is: Do not be afraid of terms.

Now let us look at the United States of America. A little contrast may show a great deal more than economical argument. No one will deny that for fifteen years the best of American farmers have been leaving their lands and going across the border into Canada. So great has been the exodus that the North-Western States of America are full of alarm. Do our Imperialists stop to ask themselves what are the superior attractions which woo the farmers of the States away North? Take the States of Washington or Oregon. Their climate is as fine, their land as fertile, their winter not so severe as the lands of North-Western Canada. Why should the farmers leave them, if not for the benefits of the Single Tax? It is true that in the American States there are some taxes upon land values, but most of the State and Municipal taxes are levied upon personal property and improvements. And now you find that the burning question of Oregon, Washington, California, Iowa, Nebraska, and other States of the West is that of taking taxes off personal property and improvements. For what reason? They are quite candid about it. The reply is: "We want population, and besides we want to keep the people we have where they are." As one man said to me in Portland (Oregon): "We are going to stop being a certain kind of fool. We are not going to get them all the way out here to settle, only to learn there are greater attractions in Canada."

I spoke at six public meetings in Oregon, and I can assure you, though they may fail to win next month, the battle has now begun in Oregon, and they mean to go on until they get the taxes off personal property and improvements. I found bankers, large manufacturers, lawyers, doctors, mechanics, and agriculturalists taking leading parts in the campaign in favour of the Single Tax.

It is impossible adequately to describe the difference in the homesteads in the United States. There are no such evidences of prosperity and comfort as one sees in Canada to be found with the farmers in the States. In Oregon I motored over 100 miles each day for four days, round about Pendleton, Le Grand, Union, and Baker City. Then again, from the back of the observation car for over a thousand miles through Idaho, Wyoming, and Nebraska—comparatively long-settled districts—I found no evidences

of Canada's prosperity. And what I have said of the Western States can be said of the States of the Mid-West. I spoke at many meetings in Missouri. Of course, the cities have grown enormously since I was last in St. Louis and Kansas City.

Just a word, in conclusion, on New York City. The growth of Single Tax principles there has gone on amazingly in the past eight years. It will, no doubt, surprise many of your readers, as indeed it surprised me, to learn that in the borough of Manhattan the local authority takes at least 20 per cent. of the annual value of land. Land speculation is dead in the borough of Manhattan. A great real estate man, at a banquet of his colleagues this spring, said: "No one would think of buying land in the borough of Manhattan for any other purpose now than improvement." What a blessed stage we shall have reached in this country when that could be said of our taxing and rating systems!

## COLONIAL AND FOREIGN.

### UNITED STATES.

#### DEATH OF RICHARD F. GEORGE.

To all but his nearest friends the news of Richard F. George's dying has come with the shock of sudden death. But since the early spring he had lingered in an illness over which Death's shadow hung heavily. He died in Brooklyn, N.Y., on the 28th. His body was buried near his father's in Greenwood on the 30th.

The second son of Henry George, and only brother of Congressman Henry George, Jr., Richard Fox George, was born in San Francisco on the 27th of January, 1865. This was at the time when his father's fortunes were at their lowest ebb. Richard's birth was consequently under circumstances which, as described in the LIFE of his father by Henry George, Jr., must have gone far to inspire Henry George with the message he vitalised in PROGRESS AND POVERTY and in his own subsequent career.

For a time Richard George was the "Co." in the firm of Henry George & Co., which published George's books in the '80's; and during its earlier years he served in the business department of Henry George's STANDARD. He and Mary E. Robinson were married in 1888 by Father Huntington, the Episcopal priest whose sympathy with Henry George's message had been awakened in the Mayoral campaign of two years before in which he had taken an active part as a street speaker. Mr. George's wife and three of their four children survive him.

Some years after his marriage, an artistic impulse, noticeable in his youth, found an inviting opportunity for development under the tutelage of Frank Stephens, the Philadelphia sculptor. Thereafter, until the illness of which he has died incapacitated him, he devoted himself altogether to sculpture—especially to portraits.

His first notable work was a bust of his father, now widely known, which is both interesting and authentic. A bust of Thomas G. Shearman for an institution in Brooklyn was another of his works, and one of Tom L. Johnson another. He has left behind him an unfinished statue of Father McGlynn. The impressive tombstone at his father's grave is also the work of Richard F. George. So are those portrait tablets on the walls of the two buildings fronting on Union Square, New York, in which respectively William Lloyd Garrison and Henry George died. His last finished work was the huge bronze medallion of Henry George and Tom L. Johnson, of which there are many small reproductions in bronze. It was presented to Tom L. Johnson less than a year before Johnson's death, in honor of Johnson's work for the truth that George had tried to make clear; but now it may serve as well for a memorial to the sculptor himself as to his father and his father's disciple and friend.