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The  
**SINGLE TAX REVIEW**

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE  
TAX AND TAX REFORM THROUGHOUT THE WORLD

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**SPECIAL CONTRIBUTORS  
TO THIS NUMBER**

John Harrington

H. J. Chase

J. W. Bengough

John J. Murphy

Jennie A. Rogers

Gustave Büscher

Frances M. Milne

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## SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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FREDERICK CYRUS LEBUSCHER  
PRESIDENT MANHATTAN SINGLE TAX CLUB

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World.

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## FABLES OF NOMANSLAND AND ITS SOCIAL PROBLEM

By AN INTELLIGENT CHIMPANZEE.

Translated from the Original Monkey Language by the Garner Method.

*(For the Review.)*

By J. W. BENGOUGH.

*Continued.*

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### Fable VI.

#### THE BLACK FOXES.

There was depression throughout all the dens of the Foxes. Hollow eyes and lean sides prevailed everywhere, though game was as abundant as ever in the region where the Foxes had their abode. This state of things gave uncommon sharpness to the faculties of a race always eminent for intellectual force, and much discussion went on as to the cause and cure of the trouble. It was recognized by all the more thoughtful Foxes of whatever breed or color that the depression was a universal phenomenon, for it affected every class of animals, birds, insects, and fishes in all Nomansland. The general discussion resulted in the formation of two schools of thought. There were first the Red Foxes, who held that the trouble arose through the competition of foreign Foxes who came across the mountains which separated Nomansland from the outside world, and carried off rabbits and birds, thus making it harder for native Foxes to get a living. This party advocated the building of a wall to keep the marauders out; or else some plan by which the invaders should be forced to give up a portion of their takings as payment of the privilege of coming in. The other party was that of the Silver Foxes, who contended that the real difficulty was what they called "a contraction of the circulating medium." The wish-bones of birds, which had long been used for money purposes in the Fox Community, had become scarce—were, in fact, being hoarded by certain sly Foxes—and the Silver Foxes insisted that the leg-bones (which were also regarded as money though of less value) should be made equal to the wish-bones for purposes of trade. There being in the bird anatomy twice as many leg-bones as wish-bones, this "expansion of the currency" would be sure to bring prosperity. The Black

Foxes (who were few in numbers and scarcely regarded as a party) sneered at both these proposals as utterly inadequate. They pointed out that, as a matter of fact, no foreign Fox ever carried off a Nomansland rabbit without leaving something for it which was worth more than the rabbit to the Foxes of Nomansland; and that there was little help to be got from an increase of wish-bones and leg-bones so long as there was so little actual game to trade by such means. "The real cause of the depression is plain, if you will only see it, brother Foxes," said these Black animals. "Why will you persist in shutting your eyes to the fact that we are forced to give up nearly all the game we capture to the wolves in the shape of rent for the air we breathe? So long as those voracious and idle creatures own the air, and have a legal right to charge us for its use, what's the good of talking about building walls and increasing currency? Suppose those plans *did* work so as to make us all comfortable and happy, wouldn't there immediately be a rise in the price of air? If we could only find out a way of living without breathing everything would be lovely, but—". Here the discourse was generally interrupted by yelps of "Cranks!" and howls of derision. So the Foxes went on suffering.

### Fable VII.

#### THE BEAVER AND THE WATER RAT.

A Water-Rat lived in a house which a Beaver had built, and one fine evening as he sat at the door an Otter came along and they got into a friendly talk on the state of the times. "What do you think, Mr. Otter, of this proposal of the Weasels?" "What proposal do you mean?" asked the Otter. "Why, haven't you heard?" replied the Water-Rat; they advocate a plan by which each of us shall pay a fair rate to the King of the land for the air and sunlight we use, and not, as heretofore, to the Hyenas, who, as you know, now own and collect rent for the air and sunlight; then, this being done, that we shall all be free from the payments we now make to the King's treasury." "Ah," commented the Otter, "that would be a good plan for all of us who work; it would mean that we could keep for ourselves what we now pay to the King though it would be rough on the Hyenas, wouldn't it?" "Oh, I'm not troubling about them," replied the Water-Rat, "let the Hyenas go to work like the rest of us. I never could see, anyway, that they had any right to own the air and sunlight; they didn't make those elements as the Beaver made this hut I'm living in." "True," said the Otter, "but that suggests a point. Suppose this new plan was adopted, couldn't the Beaver make you pay his air and sunlight tax to the King in addition to the rent you now pay him for the hut?" "Oh, no!" promptly replied the Water-Rat. "That is the beauty of the plan. You can't shift the Tax, and the reason is that as air and sunlight are not made by Beavers or Hyenas taxation does not enter into their cost, and so it can not be added to their price. A tax on a hut tends to make huts scarce and so makes them dear, and as huts are made by Beavers, a Beaver can add the tax to the rent of a hut;

but the tax on air and sunlight can not make these elements scarce, just as a tax on land value would not make land scarce, but would in fact tend to make it cheap by making it less profitable to hold it for speculation. Therefore, as taxation does not enter into the cost of air and sunlight, it cannot be added to the price. "I see the point!" said the Otter. "Well, the sooner we get that new plan the Weasels are agitating the better it will be, in my opinion."

### Fable VIII.

#### THE APES AND THE EAGLE.

A Hawk, perched upon the branch of a tree, observed a party of Apes busily engaged with an Eagle. They had straps and bands fastened to the Eagle's wings and a fan shaped contrivance attached to its tail. Meanwhile the bird was flopping and floundering while the Apes held fast hold of it and ran in the same direction. The Hawk, greatly puzzled, accosted the Apes and asked what they were trying to do. "Trying?" cried the chief of the Apes. "We are not *trying*, we are *doing* it—we are teaching the Eagle to fly." "If that is really your purpose," replied the Hawk, "all you have to do is to leave the Bird alone; Eagles fly by the laws of nature, not by aid of the inventions of Apes." "But, Mr. Hawk," replied the chief Ape, "we desire that this Eagle shall fly in the right direction. We fear that if left to itself it might dash against a mountain and come to grief." "It is more likely to come to grief under your stupid interference," cried the Hawk. "You don't seem to have any more sense than Protectionists." And so saying the Hawk flew away in disgust.

### Fable IX.

#### THE SQUIRREL AND THE MOLE.

A Squirrel one day accosted a Mole and asked how it was that she chose to live with her family in the depths of the earth. "I really don't see how you can do it—such a dark, stifling hole as you live in. But then there is no accounting for tastes." "Ah, dear sir," cried the Mole, "it is no question of taste I assure you. Do you think we live in such places as a matter of choice, crowded together in a narrow dungeon with scarcely a breath of air? Oh, no! Gladly would we live in the air and sunlight, but you see we can't afford it. The rent for those precious elements (which you know are owned by your class) is altogether too high for poor Moles. Indeed, we have all we can do to make ends meet, living as we do with a minimum of both air and sunshine." "Oh, that's how it is, hey?" replied the Squirrel, thoughtfully. "Well, now, do you know, it never occurred to me that such were your reasons. Quite interesting!" "Yes, very," assented the Mole; "our reasons are the same as those which induce poor human beings (as I am told) to live in slum tenements, where land values are very high and owned by private monopolists"

## Fable X.

## THE CRAB AND THE PERCH.

A Crab, travelling along the shore one day, came upon a Perch gasping upon the pebbles and striving desperately for life in a very shallow pool of water. "What do you here, good sir?" said the Crab. "I am doing my best to make a living," replied the Perch, "but times are hard and I fear I shall have to give up the struggle if the Boom I have heard so much about does not come along soon. I am unable to get enough grubs here to keep me alive, and I'm hoping and praying for some benevolent Bird or animal to come along and give me work, that I may keep breath in my body." "Why, my dear Perch," replied the Crab, "it is clear to me that you are in distress on account of the scarcity of water. Instead of waiting here at the risk of your life, why don't you plunge into the sea which is close at hand and employ yourself? No fish need starve, surely, with the ocean to swim and forage in!" "Ah, very true," replied the gasping Perch, "but perhaps you are not aware that the ocean is the private property of the Sharks and trespassing is strictly prohibited."

## Fable XI.

## THE BLIND-EYED OWL.

The Owl and the Lark were one day conversing on the history of Nomanland. "I am getting well up in years," said the Owl, "and can notice the great strides we are making in civilization. Why, I remember well when the horrible institution of chattel slavery existed in this country—when the poor unfortunate Jackals were the bond slaves of the Lions, and had to hunt for them without any reward beyond their bare keep. Thank heaven, slavery is a thing of the past; Lions can no longer own their fellow creatures! Yes, we are making progress!" "But," said the Lark, "the Lions now hold legal title deeds to the air and water, do they not?" "Yes, but that is quite a different thing from holding legal titles to Jackals." "It would be, you mean, if Jackals could live without using air or water," replied the Lark, mildly, "but since they can't so live, and they are willing to work for the Lions as before in order to obtain these necessities of life, it looks to me as though the Lions yet hold the slaves, and that without having even to keep them. Don't you see that?" "No, I can't say I do," replied the Owl, giving a profound blink. "What a pity," commented the Lark, "that Birds of your species can't see in broad daylight!"

*To be Continued.*

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Do not confuse land area with land value. Taxation is not of area, but of values. Values depend upon what others will pay for use of the land, of possible profits above wages. Farm lands are of large area and small value because they yield but little, if anything, above wages.—*W. H. T. Wakefield.*



**THE DEMAND FOR AN INCOME TAX.***(For the Review.)*

By JOHN HARRINGTON.

There is, without doubt a growing demand for an income tax. It is due to two causes; first, the breaking down of the general property tax system; and, second, the feeling, more or less prevalent, that the rich are now paying less than their just share of taxes, and that they would be reached by an income tax.

The Democratic party is rather disposed to father the idea as one of its principles. It passed the federal income tax law of Cleveland's administration, which was afterwards declared unconstitutional; and has since continued to advocate an income tax in its state and national platforms. But President Roosevelt now advocates the income tax; and many Republicans are cordially supporting his position. Some of the states, too, are considering the adoption of a state income tax law—Republican as well as Democratic states; so that perhaps it cannot now be considered wholly a Democratic political measure.

The subject is therefore a timely one for our consideration. Should we support or oppose the principle? or may we divide on it? It will be conceded that it is better than the tariff system of raising revenue, and an improvement on a number of other methods of taxation. But whether it will do more real good than harm in the long run, is a question worth settling, if it can be settled. If it is a stepping-stone to better things, it should be supported. But if it can be seen that it would be but a stumbling block, tending to perpetuate injustice, it should be vigorously opposed.

The Wisconsin legislature has adopted a resolution for an amendment to the constitution authorizing an income tax. The proposed amendment will be before the people for their adoption at the next general election. This brings immediately before the people of this state the question of the wisdom and justice of an income tax. The general property tax as a system is breaking down, especially as it relates to personal property. This is shown and admitted expressly in the last (1907) report of our tax commission, as to personal property; and is, I think, fairly admitted by inference as to real estate, in the same report.

Our tax commissioners therefore, like innumerable other citizens in public and private life, are casting about for a crutch to aid the decrepit and stumbling general property tax; and like many others, have cast their official eyes upon the income tax to help out. On page 20 of the last report, it quotes approvingly the old maxim, that each citizen should contribute to the support of the government according to his ability. On this maxim the general property tax has been founded, and on this maxim the income tax is advo-

cated. If the maxim is unsound, it is not probable that the income tax will work better than the general property tax.

We believe the maxim to be unsound, and fruitful of many of the evils that inhere in the general property tax system, and that we think will inhere equally in an income tax. We believe the true maxim is, that each citizen should contribute to the support of government according to benefits received, not according to ability to pay. A man does not pay for groceries, clothing, city water, gas, or transportation according to ability to pay, but according to benefits received; and the benefits of government should be paid for on the same principle.

The Wisconsin commission suggest that in justice to other tax-payers, the rate must in all cases exceed ten per cent, and must average not less than twenty per cent. (p. 32). This shows, if it shows anything, the desperate straits to which our old-fashioned officials are being driven. But as there are many advocates of the income tax, let us examine some of the objections. Others will point out the advantages.

It is probable that there is something fundamentally wrong in every law which allows exemptions, as being contrary to the true application of the American ideal of equality. However that may be, a presumption is at once raised against the justice of the income tax by the fact that all income tax laws allow an income of some amount, varying from, say, \$500 to \$1000, to be exempt from taxation. This is intended to exclude the great body of wage earners. If an income tax must be had, the exemption is probably necessary as a matter of expediency, for several reasons.

The great majority of wage earners receive only scant living wages, barely enough to live in decency, with scarcely comfortable food, clothing, shelter and heating; homes without water connections, bath tub, and gas light facilities; and only elementary schooling. The hardship an income tax would impose on these would more than offset any benefit the public could gain from the proceeds of the tax.

The political support of the wage earners to any income tax can only be gained by exempting them. This is a species of taxation without representation; that is, it is taxation of the minority by the majority, who themselves go untaxed in that particular way. It looks like a step toward the exploitation of the rich by the poor. I am not sure but that a fair construction of President Roosevelt's position is that the rich are now exploiting the poor, and that through an income tax the poor can retaliate in a measure of exploitation of the rich. Justice demands that no persons nor class be allowed to exploit any others. I feel sure that no income tax designed to reach every income, large and small, could be adopted by popular vote.

It would be impossible to collect a general income tax that applied to all incomes, for it will require an army of officials to enforce the tax against the few; and if the many were taxed the number of officials necessary would be appalling.

The objection to the income tax most often heard, if not most forceful,

is its inquisitorial nature. Men do not like to have public officials examine into the details of their private enterprises, pry into their business secrets and confidential affairs, and be subjected to worry, perhaps, lest these officials reveal what they have learned, possibly to business rivals.

The American people do not like the nosing and prying about of officials and secret service men so prevalent in Russia. Even under our present system, if a local assessor or tax commissioner pries about sufficiently to learn the amount of a merchant's insurance on his stock of goods to aid in arriving at its value, he is looked upon askance, as being over officious, and business men feel a resentment toward him.

The incitement to fraud and perjury, the premium placed upon deceit, is, perhaps, as serious an objection as any. A ten, fifteen or twenty per cent. tax (p.32) will be a tremendous burden; and the saving of some part of it will be a temptation that would almost move angels. It will give the saints a severe jolt. The species of arithmetic brought into use to figure down the net income of various kinds of business and occupations will require a new text book the like of which has never yet been seen.

Presumably the official work will be done by local elective assessors, men, who will want to be elected again. These men now fail to find all the personal property. Our tax commission estimates that more than one-half the taxable personal property in the state now escapes, in spite of the fact that most of it can be seen. When it comes to incomes, which cannot be seen, how much greater will be the proportion to escape? Probably seventy-five to ninety per cent. of taxable incomes will escape taxation. A man may take chances in committing perjury as to his own income. He will not do so as to the property of widows and orphans of which he is trustee. Here is another attack on the widows and orphans, the weak and the honest.

There is a large list of occupations, such as that of a lawyer, a doctor, a traveling salesman, a superintendent of a factory and others whose income is derived from their personal services, who earn from \$1500 to \$5000 a year, and who live up to their incomes. Often they have little or no property exempt from execution. No matter how drastic the law to enforce the tax may be made, many of these will escape. It will not be good state policy to commit them to jail, and deprive the state and their families of their wealth producing services. Many of them will make their residences at convenient points just outside the borders of the state. Many others will be in a position to recoup their taxes, or a part thereof in higher charges or prices, and thus shift them to others.

It would be laughable if it were not so serious to watch the struggle being made by taxing officials and law makers to raise money to meet constantly and rapidly growing demand for public expenditures, and the slipshod public work being done to economize even a little. And all because they have not the courage to admit that the rapidly growing value of land and franchises is created by the public, and is morally a public fund; that all the public need do is take this unearned income, and have all the money

it needs. That the simple and yet sufficient thing to do is to exempt from taxation all personal property, improvements on land, incomes and occupations, and let all taxation fall on land (including franchises) on the basis of value.

Does it not seem that a taxing system must be bad fundamentally that has so many bad features? I shall be glad to have the advantages of the income tax pointed out.

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## ADDRESS BY HENRY WARE ALLEN

### AT THE DINNER OF THE AMERICAN FREE TRADE LEAGUE.

The American Free Trade League is to be congratulated upon the advocacy of an idea clearly defined, economically sound, and about which there can be neither equivocation nor misunderstanding—this organization having many years ago passed through the kindergarten stage of tariff reform.

The establishment of any fundamental reform involves not the building up of new and complicated structures such for example as are suggested by socialism, but, instead, the abolition of that which is wrong in the existing system. Reforms of this nature are, therefore, regarded as negative in character and so lack the glamour of novelty with which pseudo-reforms appeal to the imagination. Hence the antipathy, derision and contempt exhibited toward anti-slavery, anti-imperialism, or an anti-tariff crusade. This question, as all questions in political economy, must be tested and settled on ethical grounds. Considerations of expediency are of secondary importance, and must follow. Fortunately that which is ethically sound will invariably be found to be expedient and practicable. What is good in theory is good in practice. To place expediency before ethics is to put the cart before the horse, and generally leads, sooner or later, to trouble. The idealist, the "dreamer," is in reality the practical man, for standing on higher ground he sees beyond the environment of selfish interests—and the so-called "practical man" who has no use for the lode-star of ethics is, after all, a dangerous pilot for the ship of state.

What is truly radical is truly conservative. To be radical is simply going to the root of the matter and holding on to—conserving—that which is good. Free trade is a conservative proposition. It would prevent confiscation of the individual's wealth. Protection, on the other hand is essentially socialistic in its theory of helping the nation and a favored few at the expense of individuals, and socialists are generally protectionists. It behooves us all, therefore, to reflect that if radical reforms are not permitted to relieve strained conditions a rising tide of unrest may carry us to those extremes to which protection naturally leads.

Free traders would simply conform to natural law by restoring to men

their God-given right to exchange without hindrance the product of their toil. The exercise of this primeval right gave man his onward start to civilization, has ever acted as the most potent factor for civilization, and it may be stated that the degree of commerce which a nation enjoys today is an index to its civilization. All sense of justice rebels at the tariff's interference with personal rights, an interference which long custom alone has made respectable.

Tariff reform has had its day. It has had a fair trial, has been a miserable failure, and should be relegated to oblivion in the political graveyard with its ponderous progenitor and sponsor. For tariff reform is a delusion and a mockery. It is a subterfuge, a nonentity, a mere shibboleth. It is all things to all men, having neither definite meaning nor character. It may mean the adding to or it may mean the lowering of tariff duties according to one's fancy. When Grover Cleveland called for tariff reform he got quickest response and strongest support from free traders all over the country, led by Henry George, who believed that Cleveland would lead the Democratic party away from the childishness of tariff reform to the mature conclusions of free trade. The platform declared that protection was robbery, the Democratic party had found an issue and the issue was a popular one. There were misgivings, however, that Cleveland was annoyed at the free trade tendency of the party, and that he was in sympathy with the slogan of the previous campaign,

"Don't, don't, don't be afraid,  
Tariff reform is not free trade."

This suspicion was confirmed after the inauguration when failure to call a special session of Congress to carry out the people's will was followed by long months of silence. When at last a tariff reform measure, the Wilson Bill was passed, it was found that tariff beneficiaries had been given ample time to fix the important schedules to suit themselves. And the result was just what, in the nature of the case, was to have been expected. Reform of the tariff will always be more strenuously resisted than its abolition would be, for reform means a redistribution of spoils among the jackals who are bidden to the feast, while abolition would put them all in the same class. Tariff reform is made a convenient football for politicians, business is unsettled, and manufacturers prevented from making calculations for the future. A stiff tariff maintained at a steady reliable level, as in Mexico, is infinitely preferable to the uncertainty of tariff reform. Just as the Missouri compromise failed to settle the slavery question so tariff reform has been and in the nature of the case ever must be, a failure. The compromiser, the temporizer, is essentially a man without ideals. Imagine if you can Thomas Jefferson voicing the sentiment that all men are created *nearly* equal, or that governments derive their just powers from the consent of the colonial governor. Imagine, if you can, Garrison declaring to the world that slavery must be modified, or Henry George demanding not free trade but tariff reform!

The thing is impossible. These men hitched their wagons to stars; they became great because they placed ethics above expediency and were true to lofty ideals.

The growing sentiment for peace, particularly strong at this time, is an important factor for free trade. Aside from moral considerations commerce provides the strongest influence against war, and every consistent advocate of international peace must become a free trader. Of Cobden it is said that "when he returned from the continent he addressed himself to what seemed to him the logical complement of free trade, namely, the promotion of peace and the reduction of naval and military armaments. His abhorrence of war amounted to a passion. Throughout his long labors in behalf of unrestricted commerce he never lost sight of this, as being the most precious result of the work in which he was engaged; its tendency to bring the nations of the world into closer and more 'lasting relations of peace and friendship with each other.'"

And this was the predominant spirit of Henry George. Spurning the commonly accepted patriotism which is prejudice against foreigners, he was conspicuously a citizen of the world—a believer in the practical recognition of the brotherhood of man.

In 1890 I listened to an address by Mr. George, who in speaking of agitation such as we are engaged in said: "The minute a man commences investigation of economic subjects he places himself on a greased plank that will ultimately land him in the Single Tax camp." Mr. George with his honest heart and logical mind, could see no alternative to the natural progression: revenue reform, tariff reform, tariff for revenue only, free trade, and the Single Tax.

In closing I desire to emphasize the necessity of rounding out our free trade program by including its natural and necessary corollary the Single Tax. The revenue lost by the abolition of tariff taxes must be provided from some other source. The Single Tax on land values is the only tax justified by ethics and expediency, irrefragible in logic and demonstrably sufficient for the expenses of government. As a matter of fact the only free traders today are Single Taxers, and they are radiating centres of free trade principles, not only in every city and town of the United States, but all over the civilized world. George's book, "Protection or Free Trade," has been for many years and is today our most effective agent.

Cobden, like George, realized the insufficiency of free trade by itself, and the importance of the land question. Said he, "You who shall liberate the land will do more for your country than we have done in the liberation of its trade."

---

THE only way to make a man free is to free the land on which he stands.

## ARE WAGES RISING OR FALLING ?

*(For the Review.)*

By H. J. CHASE.

An article of the same purport as this was submitted to the *Popular Science Monthly* and returned with the following letter:

GARRISON-ON-HUDSON, N. Y., April 30, 1907.

MR. H. J. CHASE,  
Newport, R. I.

Dear Sir:—We should be glad to print a good statistical article on the course of wages during the nineteenth century, but it does not seem to me that your article is inductive, as you state, and it is consequently not well suited to a scientific magazine.

Very truly yours,  
J. MCK. CATTELL.

To prepare a really good statistical article on the course of American wages during the nineteenth century would be a task perhaps fully equal to that performed by Thorold Rogers in his "Six Centuries of English Work and Wages." No doubt the *Popular Science Monthly* would be glad to print such an article, but would it be equally glad to pay what it would cost to collect the material, to say nothing of the labor involved in its proper arrangement and presentation? For, as will be shown later on, the so-called wage statistics that have been compiled by Wright and one or two others would be of but small assistance in determining whether the tendency of American wages was upward or downward during the period to be covered.

It is the writer's belief that this question can be settled without resort to the methods employed by Prof. Rogers; that an essentially inductive demonstration of the downward tendency of American wages is possible without taking a tithe of the trouble that the latter took to prove the same thing with regard to English wages.

The editor of the *Popular Science Monthly* seems to doubt this, but even if the argument about to be presented be deductive, instead of inductive, it is strange that on that account it is "not well suited to a scientific magazine." Has the deductive method of investigation ceased to be scientific? Are geometry and the other branches of mathematics no longer sciences?

$$\begin{array}{cccccc} \frac{12}{12} & \frac{13}{15} & \frac{14}{17} & \frac{15}{19} & \frac{16}{21} & \text{etc.} \end{array}$$

No profound knowledge of arithmetic is necessary in order to perceive that, reading from left to right, these fractions grow smaller and smaller; that, although the numerators increase, the denominators increase more rapidly; that therefore this is what is called a descending series.

Now wages are a fraction whose numerator is the amount received by the laborers and the denominator the total amount produced. Where wages are paid in kind, the fraction may be written thus:

$$\frac{\text{Am't rec'd by laborers}}{\text{Total produce}}$$

Where wages are paid in money, the fraction may be written thus:

$$\frac{\$ \text{ rec'd by laborers}}{\$ \text{ total produce}}$$

If we had a series of such fractions for each year of the nineteenth century, the question of whether it was ascending or descending could be determined without any difficulty. But we have no such series. What purports to be tables of American wages are nothing but series of numerators. The denominators are missing. We have statements of the amounts received by the laborers in various occupations at different periods, but no mention of the amounts produced. Until this omission is supplied, the profoundest mathematician in the world cannot determine from these tables whether American wages rose, fell, fluctuated or moved upon a dead level during the nineteenth century.

Wright's tables of wages (so-called) are supplemented by tables of prices, but prices have nothing whatever to do with the question under consideration. In many directions the purchasing power of money may be greater now than it was a hundred years ago; but suppose it were greater in all directions, would not that fact apply as much to the dollars in the denominators of the fractions that stand for wages, as to the dollars in the numerators? Would a hundred-fold increase of the purchasing power of money affect the values of those fractions in the smallest degree?

In other words, the evidence appealed to by those who assert the upward tendency of American wages is utterly inconclusive, so utterly inconclusive that it is difficult to believe that all who have cited it have been unaware of the fact. The only exception to be made to this statement is in the case of Mr. Edward Atkinson. He has given statistics in which there is some reference to the amounts produced, as well as to the amounts received, by the laborers. But in his case, his own figures, so far as they can be interpreted, flatly contradict his contention that "in all the productive arts to which science and invention have been applied by capital, the laborer is receiving a constantly increasing share of a constantly increasing product."

For example, in 1830 the per capita amount paid the operators in a mill making cotton sheetings averaged \$164 per annum; in 1897 it averaged \$320. But the annual output in 1830 was but 5,000 yards per capita, worth at the then *maximum* price, 9 cents, \$450; while the annual output in 1897 was 32,000 yards per capita, worth at the then *maximum* price, 5 cents, \$1,600.

In other words, in 1830 the operatives got at least  $\frac{164}{450}$ , or a trifle over 36 per cent. of the total output; but in 1897 they got at most only  $\frac{320}{1600}$ , or barely 20 per cent.



Upon his attention being called to this, Mr. Atkinson, in a letter to the *Boston Traveler* of February 6, 1900, declared that it was fallacious to compare the amount received by the operatives with the total output; that there was no relation between the two, because less than one-fourth of the value of the output was due to the factory processes.

Peculiar reasoning this, but let it pass. If one-fourth of the value of the output of 1897 was due to the factory, then the operatives of that period received \$320 out of every \$400 therein produced, or 80 per cent. But if only one-fourth of the value of the output of 1830 was due to the factory, the operatives of that period received \$164 for every \$112.50 produced therein, leaving a deficit of \$51.50 to be made good by somebody! It is evident that more than a fourth of the value of the output of 1830 was due to the factory, but how much more? Mr. Atkinson never stated, and therefore his evidence also is inconclusive. Nevertheless, the fact that the operative of 1830 got a much larger share of the total value strongly warrants the inference that he got a larger share of the value added in the factory.

Mr. Atkinson contended that the true way to make the comparison would be to reckon the amounts received by the operatives at different periods in yards of cloth. But if wages had been paid in kind, the 1800 yards received by the laborer of 1830 would still have been at least 36 per cent. of the total output, 5,000 yards, and the 6,400 yards received in 1897 but 20 per cent. of the the total output of 32,000 yards. Whatever a yard of cloth was worth at either period, it was worth no more to the laborer than to the other participants in the division of the total product. If, as Mr. Atkinson asserted, the laborer's yard would exchange for more of the ordinary necessities in 1897 than in 1830, so would the yards that went to the other participants.

Now it is possible that the course of wages may be determined by considering the other fractions that, together with the laborer's fraction, constitute the total product.

The capitalist's fraction may be represented thus:

$$\frac{\$ \text{ rec'd by capitalists}}{\$ \text{ total product}}$$

The landowners' fraction may be written thus:

$$\frac{\$ \text{ rec'd by landowners}}{\$ \text{ total produce}}$$

Consequently the equation of distribution for any year of the nineteenth century would be thus:

$$\frac{\$ \text{ rec'd by laborers}}{\$ \text{ total product}} + \frac{\$ \text{ rec'd by capitalists}}{\$ \text{ total product}} + \frac{\$ \text{ rec'd by landowners}}{\$ \text{ total product}} = \frac{\$ \text{ total product}}{\$ \text{ total product}} =$$

During the nineteenth century we know that the second of these fractions, interest, declined from about 7/100 to 4/100.

We also know that during the same century the third fraction rent, increased, but the amount of the increase cannot be stated with the same degree of definiteness. Much of the land in this country is worth no more today than it was in 1800; some of it may not be worth so much; but the aggregate of land value is very much greater now than it was then. The last two federal censuses contained estimates of this value. Although the degree of their accuracy may be a question, nobody will dispute that they are in the direction of the truth. According to these estimates, between 1880 and 1900 the value of the land increased at the rate of about 50 per cent. per decade, or about twice as rapidly as the population. During some decades the increase of population has been as high as 37 per cent.: but if we put the increase of land value at no more than 50 per cent. for any decade during the nineteenth century, it means that the aggregate was six times as much in 1900 as it was in 1800. There is no doubt that this estimate is very much below the truth, but it is sufficiently large for the purpose in view.

It will have to be conceded that thus far the investigation of the question has been inductive. The decrease of the capitalists' fraction is a fact of definite record; the increase of the landowners' fraction is also a fact, though not of as definite record. That, whatever the amount of the total produce, the landowners contribute nothing thereto is also a fact. If from this point the course of reasoning becomes deductive, the deductions are practically self-evident.

1. Since the landowners produce nothing, their fraction must increase at the expense of one or both of the other two.

2. The decrease of the capitalists' fraction of the total product during the nineteenth century is not sufficient, in and of itself, to account for the increase of the land owners' fraction. Ergo, some part of this increase must have come from the laborers' portion.

Reverting for a moment to Mr. Atkinson's figures, it will be seen that the decline of the operatives' fraction of the total output, from 36 per cent. in 1830 to 20 per cent. in 1897, is about the same as the decline in the current rate of interest, from about 7 to about 4 per cent. The one decrease is a little over 44 per cent. and the other not quite 43 per cent.

The foregoing is the substance of the article submitted to the *Popular Science Monthly*, the omissions being only explanatory paragraphs for the benefit of those not familiar with the Single Tax proposition. The demonstration is believed to be sufficiently inductive to answer as the supplement of the deductive demonstration given in "Progress and Poverty." It is to be hoped that the editor of the *Popular Science Monthly* will live long enough to print the kind of article that he says he would like to have upon the subject of wages.

It is also to be hoped, but scarcely to be expected, that meantime the

editors of magazines and newspapers will cease to assert that unimpeachable statistics, not only English but American, prove conclusively that wages have been rising ever since the early part of the nineteenth century. Their omission to mention Prof. Rogers in this connection, the one writer whose investigations go below the surface of the subject, indicates that these gentlemen don't feel quite so sure about what they say as they would have their readers believe.

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## THE OBJECT OF EDUCATION.

*(For the Review.)*

By JENNIE A. ROGERS.

Prof. Elliott and some of our eminent educators are very much concerned about the result of popular education.

In the days of our forefathers when the man who could read and write was a wonder, and the woman who could read and write was a phenomenon, it was thought all the crime, poverty and unhappiness of the world was the result of ignorance, and if people were educated, these monsters would vanish from the world as had the mammoth and mastodon of past ages. It was believed that if men and women were interested and understood something of the beauty and wonders of the world around them and of the life which animated their own being, that the prayer of ages would be answered and the Kingdom of Heaven be at hand. So they started to educate and build private schools; for it was thought only those who had position and property needed education. This class soon found an enemy in the great illiterate mass, and decided this, interests could be best served by educating that mass. Then free schools were built by the thousands, and teachers supplied by the tens of thousands. Still there were some who did not appreciate or take advantage of these opportunities, and as they seemed to be the most troublesome members of society, education was made compulsory and books and materials furnished free. Now they propose to furnish free food, clothes and medical attendance, because they find a class unfit mentally and physically to take the education they provide.

What is the result of this system of education we thought was steadily advancing with the needs of the time? Have we less crime, poverty and unhappiness? True we have more men and women who can read and write, more general knowledge; but there is little doubt that crime and poverty are more appalling today than ever in the world's history. They are more subtle, and that makes them more cruel. The pangs of poverty are not half so sharp when shared by the whole community as when contrasted with the splendor and comforts of wealth. The warrior of old who met his enemy face to face in a fair fight did not inflict half so much mental and physical

suffering as does some financier of today who slowly but surely drives his enemy to suicide because of ruined name and lost friends and fortune. In the former case man had a chance to defend himself; in the latter, he often does not know he is in danger until ruin is upon him. We meet very few people today with smiling faces and happy, contented souls. Anxiety is in the atmosphere. No one is sure of a livelihood. They who have fortunes are in danger of their being swept away, and schemes are constantly put forth to betray or disgrace an honored name. This is true all along the line from our high financial and official officers to the shop girl or boy competing with his or her chum for a job.

Why has education intensified the very evils it sought to eradicate? Is it not evident that there is something radically wrong with the system? Is it not possible we are making a great mistake by concentrating our energy upon teaching our children to make a living instead of teaching them to live? Do you see the difference? Almost the entire conscious and unconscious thought underlying education is to equip the child with those qualities and ambitions that will enable it not only to hold its own in the world and secure those things necessary for the preservation of its life and the development of its faculties, but to enable it to secure some advantage to appropriate for its own benefit the energy of others without giving an equivalent in return. Just consider the school course and see if that is not the object.

We teach the arts and crafts which enable a man to build a house, but in our lessons in mathematics and physics, we do not teach the great eternal law that requires we should do our work honestly and give value for value received. We teach the child geometry and how to use the square and mitre in making a joint. But we do not teach him that he is in honor bound to make these joints fit so the wind and snow will not blow through doors and windows when the thermometer is at zero.

We teach the apprentice to economize in the use of the adhesive qualities of plaster so it will soon fall about our heads and he will be paid twice for doing one service. The plumber is taught to use as much time and as little and poor material as will make his work passable, without any regard for the damage that may be done to life and property as a result of his poor work. We teach weights and measures and the quality of materials to the manufacturer of the future, who is to convert the raw material of the world into some useful product, but we do not teach him to give measure for measure. Our frayed and faded garments testify he was not taught to give the quantity of wool or the quality of dye represented by the article. Where there is a free exchange of energy, both parties are benefited. Otherwise, they would not exchange. Each party receives an equivalent for what he gives and something more desirable. If this simple truth were taught, thousands of customs officials would be hunting some more useful employment. We teach our boys and girls physiology, psychology and many other kinds of "ology," but we shroud in mystery their most important relations and leave them to grope in darkness through the most sacred realm of life. And then we marvel there are so many misfits in the divorce courts.

Our law students should be taught there is a code of justice, of equity between individuals that can no more be violated without producing social discord than the musician can violate the laws of harmony without producing discord of sound. But instead we teach him his success will come in proportion to his ability to evade and violate the laws of justice and equity.

Nature most beautifully and wonderfully supplies that which is necessary for the growth and evolution of all things. The natural tree sheds its fruit and leaves which fertilize earth and air for the reproduction of its kind.

You cannot long continue to take choice fruit from a tree unless you supply to earth and air the qualities necessary to produce the fruit. You cannot long continue to take water from a stream unless you return an equal amount of moisture to the atmosphere that can again come down in rain to supply the source of the stream.

Neither ought we to take one pulsation of energy from any individual without giving an equivalent in return. Is it not possible there is a social law as exacting in justice as the material law? Is it not possible there is a law of social equilibrium that governs social atoms just as there is a law of equilibrium to govern material atoms which holds the planets in their places?

When natural equilibrium is disturbed unnatural phenomena is the result. Is not crime and poverty unnatural phenomena in a Christian civilization? Prof. Hughes of Toronto says, "Anarchy does not spring from freedom, it comes from coercion. It is the poisonous fungus that grows on the tree of blighted liberty. It grows rank and noisome from sap that should have been spent in spreading branches and rich foliage. Fungi comes not on the tree of full growth, but whose blight has brought decay and death."

The Golden Rule was given us as the balance by which to weigh human relations. But we do not even in Sunday School impress upon our children the importance of weighing their acts by this rule. Did it ever occur to you that almost without exception our great popular games are diametrically opposed to the principles of the Golden Rule? Games have always been considered very valuable in mental and physical development. Yet the principle upon which they are founded is that of taking every possible advantage of your competitor's weakness, of placing every possible obstacle in the way of his success, and the one who can do that most effectively receives the applause of the crowd. Our socialistic friends often point with pride to the public school system, but they do not realize that it is the hot bed where unfair competition and self-interest is nurtured. Scholarships and honors await the child who leaves his companion behind. It is a punishable offense to help along a weak and struggling classmate. Is it any wonder we have Rockefellers, Harrimans, Belmonts and Depews? We have been preparing them for generations. The early products of this system of education were honored and held up for imitation as examples of self-made men. Froebel says that education should lead man to clearness concerning himself and humanity, to peace with nature and to unity with God. That man by seeing himself expressed in what he does through and by means of the out-

ward material world becomes a conscious intelligent being. He says our work is a sort of mirror in which we see ourselves reflected and so come to know ourselves. How can we expect man to become a conscious intelligent being when we deprive him of the right to express himself freely through and by the means of the outward material world. When we drive him away from God's table or charge him for his right to satisfy his needs. If we taught our children to live instead of teaching them to make a living, it would involve teaching them the sacredness of life. It would involve teaching them that all other children had the same equal right to live, and that their own freedom to act and privilege to enjoy depended very largely upon helping to secure like conditions for those with whom they must associate.

We are commanded to love our neighbors as ourselves, and occasionally on one day in the week we are told, love is the greatest thing in the world. Earnest Crosby said, "Our soul is a loving machine," and in our heart of hearts, we believe him. But we do not in our public or Sunday schools impress upon the minds of the young that love is the foundation stone of civilization.

Today children leave school without the slightest knowledge of their rights as individuals or their relation to the community. Even then, instinctive conscience has been warped. Little wonder there is so much confusion in the public mind about the private ownership of public utilities, and the public ownership of private interests.

We are anxiously awaiting some Single Taxer to give us a science, formulating principles and rules to govern the human relations, so they will be as comprehensive and self-evident as are those we have for the study of other sciences. And so simple in form, that it can be presented to children in the early years of school life. So simple that adults can understand it without taking a college course. I say we are waiting for a Single Taxer to give us this science because a Single Taxer knows it was when land became private property that man lost his freedom.

When he lost his freedom to express his faculties in securing from natural sources that which was necessary for his life and development, he began to cultivate the shrewd and the cunning; to kill love and cultivate hate; to deaden the finer qualities of his nature so they would not rebel at his committing crimes against his brother.

When man was denied his natural right to life, liberty and the pursuit of happiness, it became necessary for him to turn his attention to winning back these rights; to securing life, liberty and happiness instead of developing and cultivating them. That is how it came about that we teach our children to make a living instead of teaching them to live. The Single Taxer has traced the stream of social life to its source. He knows how and why it has become polluted. He knows how it can be purified, and best of all, he knows it *will* be purified.

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If a man steals a chicken we fine him once; if he builds a house we fine him every year.

**\*WHAT IS THE SINGLE TAX?***(For the Review.*

By JOHN J. MURPHY.

The Single Tax is the name given to a method of employing the taxing power of Government to establish equality of opportunity and to destroy monopoly. The present system of taxation does just the reverse, creating monopoly by leaving in the possession of some. public revenues which it should collect, and abolishing equal opportunity by collecting from others individual products which they should be permitted to retain. The Single Tax would lay no impost on any labor product, thus leaving production free to determine its natural line of development; it would on the other hand allow no special privilege to escape with less than its full contribution to the public treasury, thus rendering impossible the accumulation of gigantic fortunes which corrupt their possessors and menace the commonwealth.

The Single Tax regards as special privileges, not only franchises permitting the use of public highways<sup>1</sup> for specific purposes, but also titles to land whether urban or rural. It would not disturb such titles whenever their present possessors should pay annually a tax equal to the annual value of the land for its use.

It would radically reduce the mere administrative expenses of government by making it simpler and less costly. By diminishing luxury and poverty, it would almost eliminate crime, which is chiefly to be found on either end of the social scale. The overcrowding of cities would disappear almost entirely.

It would make every person pay his proportion of the cost of government, taking as the index of his contribution to the government the value of the land which he occupies for the purpose of business or residence. Thus, far from being class taxation, as it is sometimes stigmatized, it would be universal taxation.

It would not be the imposition of a new tax. The Single Tax is collected now, but it is intercepted on the way to the public treasury, even in New

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\*Here is a conversation overheard in the Brooklyn Library. A lady, seeing a copy of the SINGLE TAX REVIEW, says to her friend: "The Single Tax—I wonder what the Single Tax is?" to which the friend replies: "Why don't you read it and find out."

Then it occurred to the one who overheard the remark to look critically through the columns of the REVIEW, and she was forced to the conclusion that of the particular number in question there was no answer readily found in its pages to the inquiry, "What is the Single Tax?"

The Review is of course, primarily, for Single Taxers. But no number should appear which does not contain a brief statement of our principles. It will be our aim hereafter to provide such a statement in every issue, and we ask our contributors to try their pens out in accordance with their notion of how this question should best be answered. It must be remembered that a style of presentation appealing to one order of mind will not reach another.

Mr. John J. Murphy, in response to an invitation from the editor, provides the first answer, and for subsequent issues Mr. Peter Aitken and Mr. William B. Du Bois have been asked to prepare papers.

EDITOR SINGLE TAX REVIEW.

York with its excellent system, to the extent of three-fourths to five-sixths of the total. Hence to make up the deficit, houses and goods of all kinds are taxed. The Single Tax would make the appropriators of the common fund pay up. When the State deeds land to a man it gives him a right of possession, if it disturbs him in that right of possession, he has a fair claim in equity against the state for the value which his labor has added to the land. By what right can he claim to be reimbursed for the value which the community has added to the land? Nearly all titles were granted originally for wild land.

If the question of physical valuation of railroads can be raised in determining their right to charge certain rates, with a view to eliminating their claim to capitalize the value which the community has added to their holdings, why may not the same rule be applied to the holdings of land?

In the realm of physics scientists have long since discarded the idea of perpetual motion and theories which are based upon the possibility of getting more force out of any given machine than is put into it. Economics yet remains to make such a discovery; having once purchased a piece of urban land a man may, without the utilization of any capital whatever, continue to draw income therefrom for an indefinite period. The effect of this in impoverishing a community is perfectly clear, but dimly understood. If in any community because of a natural or artificial scarcity hats should suddenly become dear, a person having hats for sale is enriched while the rest of the community is to that extent impoverished; there has been no addition to wealth by the advanced value of hats, but simply a transference of wealth from some members of the community to others. Similarly, when the land of a community increases in value, users of the land are impoverished for the benefit of the owners of the land, and so, increase in land values in great cities while operating to the benefit of a few, must operate to the detriment of the many, because wealth is transferred without compensation.

If this principle be applied to what happens when a franchise for a public improvement is granted and the work undertaken, it will be easier to see the illogicality of our present view. The city grants to some person or persons the right to use public property for a public purpose, but for private profit. The effect of the creation of the public work is to enhance the value of adjacent land. If the cost of the work appears to be borne by private capital it is one of those delusions which we commonly fall into, by not looking sufficiently far ahead. The construction company merely advances the capital, and recoups itself out of the fares paid by the passengers.

Of the increased value which is produced the city gets 2 per cent. on a valuation rarely exceeding 80 per cent. and sometimes less than 50 per cent., and this amount scarcely more than pays for the added public service which is necessitated by the increase of population caused by the improvement, so that it may be said that whatever value arises from the extension of public utilities into new districts is practically a gift to the landowners.

The public therefore pays double, paying in a fare higher than the service is worth, the cost of constructing the improvement, and again paying



an advanced rent on the increased value caused by the creation of the improvement for which it has already paid.

It is one of the deplorable reflections upon the stupidity of much of our public thinking that this obvious fact has had, so far, practically no influence upon our municipal practice.

It should be axiomatic that there can be no increase in value of anything, without a corresponding decrease in value of all other things, and that when a thing so increasing in value is the fundamental requisite of life, increases in value of that thing should be regarded as a public misfortune, and repressed in every legitimate way. If, because of any permanent depreciation of the fertility of our prairies, the cost of food were to be permanently advanced, it would be looked upon by all as an undoubted misfortune, not helping the farmer, because while the price of his produce might increase, the output would diminish so that in the long run he got no more for his labor. And yet the public mind has not grasped the fact that what is true of wheat is, in a much greater measure true of land because, while human ingenuity can be depended upon to find some means of supplying nature's niggardliness in most aspects, it cannot increase the supply of land.

It is not the wealth of the rich that oppresses the poor; it is their own poverty. Why need any one care how much another has, if he himself has enough.

The Single Tax would set no arbitrary limit to fortunes, recognising that when access to industrial opportunity is open to all, the lower millstone is taken from the mill "that grinds the faces of the poor."

The Single Tax may be regarded as altruistic or egoistic, as one happens to view it. It would substantially benefit every citizen who possesses real property on which improvements are worth more than the site value. This must be true of nine-tenths of even the propertied class in every community.

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## \*THE HOUSE OF LORDS CANNOT BLOCK THE WAY.

(For the Review.)

By "BUDGET RADICAL."

Mr. Frank Appleby's contribution to your Autumn number on the position of our question in Great Britain shows that, like only too many other Radicals, he has failed to grasp the key to the whole political situation in this country—the fact that, while the House of Lords can mutilate or reject

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\*This article, crowded out of previous numbers, is none the less timely now, and owing to its importance is given a prominent place in this issue as representing the opinions of quite a numerically and intellectually important group of our comrades in Great Britain. The writer who contributes this vigorous criticism of the policy of the Liberals to this issue of the SINGLE TAX REVIEW, and who for the present prefers to remain *incognito*, is a well known contributor to the pages of the *Westminster Review*, and is a staunch radical and Single Taxer.

all other Liberal measures, it cannot mutilate and dare not reject a Liberal Budget. Witness the impotence of their lordships in face of the Death Duties Budget of 1894, in which Sir William Harcourt, Mr. Asquith's Liberal predecessor as Chancellor of the Exchequer, made a beginning of taxing the landlords.

Ever since 1407, when the House of Commons wrested from Henry IV. "the power of the purse," the Lords have had no right to interfere in regard to matters of finance. This principle was re-affirmed by the House of Commons in 1678 by the following resolution (9, House of Commons Journals, 509):—

"That all aids and supplies and aids to His Majesty in Parliament are the sole gift of the Commons; and all bills for the granting of any such aids and supplies ought to begin with the Commons, and that it is the undoubted and sole right of the Commons to direct, limit, and appoint in such bills the ends, purposes, considerations, conditions, limitations, and qualifications of such grants, *which ought not to be changed or altered by the House of Lords.*"

This, as Lord Halsbury (Lord Chancellor in the late Tory Government) admitted, April 2nd, 1897, has been the law of Parliament ever since. As the Metropolitan (London) Radical Federation stated in their Manifesto issued in October, 1897, "The fact is, that the House of Lords can neither initiate *nor alter* a Money Bill. If they have any power at all in the matter, it is only that of total rejection. But this is a power which they have seldom ventured to exercise, and which is, moreover, bitterly resented by the House of Commons.

"When the Lords rejected the Paper Duties Bill of 1860, thus destroying the balance of the Budget for the year, the Commons declared that the power of the Lords to reject Bills relating to taxation was: 'justly regarded by this House with peculiar jealousy, as affecting the right of the Commons to grant the supplies, and to provide ways and means for the service of the year. That to guard for the future against an undue exercise of that power by the Lords, and to secure to the Commons their rightful control over taxation and supply, *this House has in its own hands the power so to impose and remit taxes, and to frame Bills of supply, that the right of the Commons as to the matter, manner, measure, and time may be maintained inviolate.*'—House of Commons Journals, vol. cxv. p. 360.

"Every Queen's (King's) Speech, every Finance Bill, bears witness in so many words to the fact that it is the business of the *Commons* House to impose, vary, or remit taxation. The Lords cannot, and dare not, *alter* a Budget. They dare not *reject* a Budget, for that would mean bringing the whole business of the country to a standstill."

As a matter of fact the Lords were quickly forced to pass the Paper Duties (Repeal) Bill; and in any case the Representative Chamber has but to sit tight and refuse to grant any supplies whatever to bring the "House of Hereditary Wreckers" to its knees.

It is clear, therefore, that Mr. Appleby is wrong when he states that "it was in the upper House that the fatal blow was delivered to the Scottish

Land Valuation Bill," and that he is also wrong when he assumes that it is necessary first to deal with the House of Lords. "When 'the man in the street' has recognized the importance of the land question," he says, "he will compel some Government to deal with the House of Lords." I would rather say that "when 'the man in the street' has recognized that the Lords are powerless as against financial reform he will compel the Government to deal with the land question in such fashion that the House of Landlords cannot block the way."

The fatal blow to the Scottish Land Valuation Bill was dealt in the house of its friends, was dealt, in fact, by its own parents and sponsors, by the inclusion in the Bill of Section 4 of Clause I., which expressly forbids rating or taxation on land values to be ascertained under the Bill. This the Solicitor General for Scotland, Mr. Alex. Ure, K.C., M.P., practically admitted in his speech at Winchburg on December 17 last. "The bill," he said, "is a Valuation Bill pure and simple. It does not deal with rating at all. It expressly forbids all rating. *If it had contained a single provision for rating the Bill would have been law at this Moment. The Peers would have had no right to throw it out.*"

Why, then, sir, the plain man would ask, was there no provision for rating in the Bill? Why did it "expressly forbid rating"? It was, to say the very least, a grave oversight; and this oversight ought to be remedied in the forthcoming session, when the Government should pass into law Land-Valuation-and-Rating Bills for England, Ireland, Scotland, and Wales. It is a curious fact that, as a rule, Ireland is left entirely out of account in considering the rating and taxation of land values, that no valuation Bill has been promised for Ireland, though, as a matter of fact, the rating and taxation of land values constitute the only true and effective remedy for the ills of that distressed country.

Mr. Ure's statement absolutely justifies my criticism of the Scottish Land Valuation Bill in the "Westminster Review" "Notes and Comments," August, 1907, page 217—"The Scottish Land Valuation Bill is to be passed this session," but Clause I., Section 4, of that Bill—"Until Parliament otherwise determines, no person shall be liable to be taxed or rated in respect of the entry prescribed by this Act"—is distinctly disquieting to the lay mind, and looks like a bad example of the art of 'How not to do it.' It suggests, in the first place, the possibility and the desirability of inserting in its stead a short clause empowering local bodies to rate land values when they please and to what extent they please as soon as those values have been ascertained; and, in the second place, one cannot but view with suspicion the insertion of words which expressly deprive the Valuation Bill of the character of a taxation Bill, and would seem to lay it open to attack by the House of Landlords."

To make such a mistake once is bad enough in all conscience. To make it a second time would be unpardonable, and I am urging our people over here to take determined steps to see to it that it does not occur again. As I said in the "Notes and Comments" already referred to, "Unless the Gov-

ernment make up for lost time in regard to this matter, unless before they again appeal to the country they are able to show a good record of achievement in respect of financial reforms which are at the same time great industrial and great social reforms, they may well find when too late, not merely that they have failed to secure a mandate against the Lord's veto, but that they have succeeded in betraying the country into the hands of the socialists and the Tariff Reformers."

It is clear that the Government ought this year to make their Bills both Valuation *and* Rating Bills, so that the Peers will have no right to throw them out. But, even if the Peers, greatly daring, should stretch their prerogatives so far as to throw out the Valuation-and-Rating Bill, which is hardly conceivable, the Government would still have another string to their bow, for they could carry out the valuation of the land administratively, and include the taxation of land values in the Budget; and the Peers, happily, are as powerless to interfere with the administration as they are to interfere with the Budget. Self-Government for the Transvaal and the Orange River Colonies, to which the Lords would never have given their consent, was given administratively, and the Lords had no voice in the matter.

Were the old Land Tax of 4/ in the £ levied, as Richard Cobden demonstrated more than sixty years ago it ought to be levied, on the true yearly value of the land, instead of upon the values of 1692 even then under-assessed, it would yield some £50,000,000, in place of the paltry £750,000 it now realizes; and here we have the basis for:

#### A REAL LIVE LIBERAL BUDGET.

(1) Levy the 4/- Land Tax on the values of to-day, and proportion the £50,000,000 so raised as under:—	
(2) Payment of Members and of Election Expenses.....	£1,000,000
(3) Repeal of All Taxes on Food.....	13,000,000
(4) Old Age Pensions.....	26,000,000
(5) Reduce Income Tax, Tobacco Duties, etc.....	9,250,000
Present yield of Land Tax..	750,000
	<hr/>
Total.....	£50,000,000

Such a tax on land values, moreover, as the experience of our Colonies has amply demonstrated, would force into use the millions of acres now held idle in the country districts, and would also open up for building of houses, mills, factories, shops, warehouses, etc., the millions of square yards of land held idle in our great centres of population and of trade and industry, and would thus solve the unemployed, the sweating, and the housing problems.

Let the Government but carry out such great financial, industrial, and social reforms as these *which they can carry in spite of the House of Lords*, and, then, having done what they can do if they will, they can with confidence appeal to the people to give them a mandate to make the Peers as powerless in regard to all other reforms as their lordships now are in respect of these financial reforms.

**ADDRESS OF C. B. FILLEBROWN.**

HEARING BEFORE THE JUDICIARY COMMITTEE OF THE RHODE ISLAND LEGISLATURE, STATE HOUSE, PROVIDENCE, MARCH 20, 1908, UPON AN ACT PERMITTING LOCAL OPTION IN TAXATION. FOLLOWING ARE SOME OF THE POINTS UPON WHICH MR. FILLEBROWN ENLARGED AS STATED IN HIS OWN WORDS:

It may safely be taken for granted that reform in taxation is needed, sorely needed, also that there is no danger of its coming all at once. Taxation is today a stagnant and dismal muddle—a belated science. It is suggested in the Legislative Act before you, by the education and emulation which Local Option would stimulate, to lift taxation to the higher plane of an empirical science, and to let outgrown and petrified general property systems begin to give place to the operation of living principles of which the science has no lack.

If forty-six States of the Union may have local option in all matters of state concern only, why may not thirty-eight cities and towns of the State of Rhode Island have the same privilege in the single matter of local taxation. There is a marked tendency among the States toward greater uniformity in certain features, especially in tax and corporation laws, as now exists in bankruptcy laws. This tendency is likely to grow where interstate interests demand by the uniform adoption by the whole country of such measures as may have proved their usefulness to the several states. The U. S. Constitution seems to have recognized the principle that the unit of administration whether nation, state or municipality should be coterminous with common need.

Forty-three States are today watching the experiment of Tax Commissions and Utilities Commissions in the pioneer States of New York, Wisconsin and Minnesota. To have required these three state experiments to wait the consent of the whole forty-six would have been to retard most unfortunately the wheels of progress.

Legislatures attempt mandatory regulation of their people in their eating and drinking. They allow cities and towns to grant special privileges in the form of licenses throughout the whole State to certain persons, and to the exclusion of all others for the making and selling of an article which half the people of the State think is harmful. How then can it be "sumptuary legislation" to concede to the people a permissive act under which they gradually mould a local revenue system more nearly after the model of justice and a square deal between man and man?

What means of education in the science of taxation could compare with a Local Option school? A much needed first lesson would be to learn that present inertia is not so blind and intolerable that it cannot be overcome, that a tax system of the Medes and Persians is susceptible of variation. The aversion to correction or change of any kind I do not believe is due to selfishness but to ignorance of the densest kind.

Cities and towns are variously endowed. One has tide water, another has great water power, others have central locations, large populations and large franchise values. Among these all may be found pioneers, strong in some special advantage, and enterprising enough to put some one proposed change to the test of practice. Under present systems lack of participation begets lack of interest, and ignorance is the result.

It might be well to work changes gradually, shifting each year a certain per cent. of the tax burden from one class of property to another. Such process could not possibly do any great harm, because the city or town watching the process could halt or retrace its steps at will.

There is another system of taxation which has not received perhaps the attention it deserves, viz:—confine all municipal and local taxation to real estate, either with or apart from the improvements thereon, and derive support for the State from a tax imposed upon personal property as it passes through the probate office, so regulated as, in the average year, to meet the requirements of the State; no more and no less.

Still another formula for the Local Option laboratory is a three mill tax now under consideration in the Massachusetts Legislature, and under which Baltimore's intangibles swelled from \$6,000,000 in 1896 to \$160,000,000 in 1907. Local Option ought not to work prejudice between cities and towns any more than between States.

Provided it were possible to collect from intangibles the same rate of tax as from real estate, the glaring inequality of the proceeding must bring it under condemnation. Let it be kept in mind that the owner of a business block has purchased exemption from all taxes on his land, and escapes tax on his buildings by adding it to his tenant's rent, so that, as an acknowledged fact, he is immune from all tax burden. Keeping at same time in mind that a like rate of taxation on intangibles would take from their owner thirty to forty per cent. of his annual income, how can the conclusion be evaded that to tax real estate and personalty at a uniform rate is theoretically confiscation of the most flagrant kind?

I am tempted to call your attention to a problem associated with certain other Boston facts. On Winter Street, 485½ feet long, the increase in the value of the land in the last nine years has been 58 per cent. while the increase in the value of the buildings has been 11 per cent. On the busiest part of Washington Street for two-thirds of a mile land has increased 50 per cent. and buildings 20 per cent. in the same time. Of the 179 buildings on two-thirds of a mile of street there have been erected new in the last twenty years but twenty and one. Do you not agree that, in view of the enormous subway and other expenditures to facilitate business, a decrease in the decrepit and antiquated store accommodations to such an insignificant figure indicates a vicious economic condition that calls for something more than observation, that calls for patient study and immediate attack, looking to gradual correction. Providence must have similar wasteful conditions, instances where the people pay dearly for their whistle and do not even get the whistle.

Mr. Henry Clews voices a pregnant truth when he says that a large part of the gross evils in trusts and syndicates and public service corporations are traceable to the fact that legislatures have not kept pace with national progress.

In this country of ours there have grown up great public utility concerns, business firms, National, State and Municipal, in which the public is a partner, and perhaps an equal partner. The private interest is administered by men alert, skilful, of life-long experience, masters of their art. The *public* partner's interest is supposed to be represented and guarded by the Legislature. But the legislative body, by selection and experience, is not constituted to cope with the skill and brains and experience of the private administration with which it is associated. Consequently the question has already arisen and is being answered, viz:—why should not the people, the State, be represented in the co-partnership by the ablest men whom the Governor of New York, or the Governor of Rhode Island can secure, at adequate salaries, constituting permanent commissions—men of adaptation, who shall become as competent in their sphere of regulation, which includes the potent agency of taxation, as are the Hills, Harrimans, Mellens and Tuttlés in their own province of administration—Commissions whose duty it shall be first to ascertain facts, and secondly to pronounce just judgment. Until some such means is employed can it be possible for these great corporations and the people to get their respective rights without wrong to the one or the other?

The pressing and vital need of today is education in taxation. Upon no other thing does the public welfare so much depend as upon taxation, influencing, as it does, by a bad system, the unequal congestion, or by a good system the fair distribution of the good things which all people need.

The alarming deficit is not so much in the general wisdom and honest intention of the people or their representatives as it is in an education in the understanding of certain general principles of taxation to which allegiance must be sworn and paid. The longer this obedience is deferred the harder the problem becomes.

Let me exhibit to you in bold relief some of these principles. They are the very A, B, C of taxation, and they are easily within the intellectual grasp of every legislator. They are found in three generic peculiarities which distinguish land from the other general classes—designated as “buildings” and “personal property” as follows:

(1). GROUND RENT IS A SOCIAL PRODUCT, in other words, ground rent, what land is worth annually for use, is a creation of the community. All local taxes are spent upon those things which make and maintain ground rent.

(2). A TAX UPON ECONOMIC RENT CANNOT BE SHIFTED, that is, a tax upon ground rent cannot be shifted upon the tenant by increasing his rent. If it could, the selling value of land would not be reduced, as it now is, by the capitalized tax that is imposed upon it.

(3). THE SELLING VALUE OF LAND IS AN UNTAXED VALUE—every land owner is exempt from taxation on his investment, to the extent of the tax to which his land was subject at time of his purchase, and therefore, practically speaking, nearly all land is today owned free of tax.

The failure to recognize this distinction is, we believe, sufficient to account for the crookedness of present systems of taxation. Such recognition must lie at the very foundation of any just system of the future.

As this exemption of the present holder holds good today, so it will be true in future of each new purchase subsequently to the imposition of any new tax. It is in the very nature of things that the burden of a land tax cannot be made to survive a change of ownership.

In conclusion I wish to emphasize the fact, that, because the burden of a land tax cannot be made to survive a change of ownership, it follows that a new tax burden if imposed today would in one generation, by sale or by inheritance, cease to be a burden. If all taxes are finally collected from the land owner he will then be the only man burdened with a tax. If another generation serves to let his successor out from under the burden who will remain under it? Ground rent, economic rent, being an equivalent for value received, is not a burden, and if all taxes are ultimately taken from rent, it follows that in the course of two or three generations taxation may cease entirely from being a burden to any one. Thus while *now* the promised land is in full view to those who have eyes to see, *then* the tax millennium will have come!

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## OUR CAUSE IN CHINA.

(For the Review.)

By GUSTAVE BUSCHER.

In No. 260 of the *Mercure de France*, Paris, I found an interesting article headed: *Le Programme des democrates socialistes Chinois*. I began to read it, expecting to find another endless talk about the surplus value theory and many other like interesting things in which learned socialists indulge. Happily my expectations were disappointed. I soon found the name of Henry George mentioned and began to be interested in the paper. It turned out that the Chinese social democrats, as the author styles the radical reformers in China, are quite another sort of thinkers, more businesslike, more sober and practical, and influenced more by the philosophy of Progress and Poverty than by *Das Kapital*. Success to China.

By special permission of the author of the article in the *Mercure de France* I am able to give in the following lines an extract, partly a literal translation of his article. The author, Mr. Albert Maybon, has translated the speech of Souen-Yi-Sien, which forms the chief part of his article, directly from Chi-



nese into French as part of his book, *La Politique Chinoise*, which is to be published next month, and which will be interesting reading to social reformers.

The author first states that the present revolutionary movement in China is in no way connected with the efforts of the Chinese reformers who ten years ago had succeeded for a short while in getting at the top and realizing some of their ideals. But they were mere intellectuals, educated in Europe and without root in the mass of the people. After a hundred days of timid and untimely playing with the legislative machinery they lost their influence upon the Emperor, their power, and in some cases their heads. They have not been heard of since.

The present revolutionary party is organized quite otherwise. It seeks to interest the people, to plant the germ of revolt in the heart of the masses. Its organ is the paper *Ming Pao* (People's Journal), appearing in Tokyo, and has for its motto: "Liberty, Equality, Fraternity." Its leader is Souen-Yi-sien, a man who has travelled in Europe and studied in many places. In 1896 he was caught in Portland Place, in London, and held by the servants of the Chinese Ambassador, but public opinion forced his release. On the 16th of January, 1907, he outlined in Tokyo before a meeting of more than 5000 Chinese the plan and aim of his work. The meeting was organized by the Chinese students organization in connection with the editors of the above-mentioned paper *Ming Pao*, and was a great success. From the translation of Souen-Yi-Siens speech in the *Mercure de France* I extract the following:

Souen-Yi-sien first declared that *Ming Pao* (the organ of his party) had tried to develop and to make clear to the Chinese people three great principles. First, the principle of race sovereignty, secondly, the principle of self-government, and thirdly, the principle of social reform. Upon these three principles the regeneration of China will have to proceed.

1. THE SOVEREIGNTY OF RACES.—Everybody knows that the Manchos have been for 260 years masters of China. But a people should not be governed by a foreign race. If our people are governed by foreign rulers it is as if we had no native country and our empire is not ours. Where is our land, where is our liberty? We are slaves; we have lost our land. We are the fourth part of the population of the earth; we are the most ancient civilized people and yet today we are slaves. Is it not astounding?

The sovereignty of races means for the Chinese that the Chinese people shall govern itself and the Manchos leave China.

Can you accept to remain slaves? Our forefathers were not content to submit to the Manchos. Shut your eyes and think! Our ancestors shed their blood, they have covered the field of battle with their corpses. Are we worthy of those who have in such a way fulfilled their duty?

Think of it once more! The Manchos have taken from us our independence and they have worked laboriously to make our people ignorant. The Chinese have never submitted to the Manchos; there have been revolutions time and again until this day, when the tide of revolution is advancing.

The cause of this revolution is our will not to tolerate any longer the reign of the Manchoos in our land. We are determined to uproot their power and to re-establish our national independence; but we have no hatred against the Manchoos as such; we hate nobody except those who do harm to the people of China. If our enemies do not employ physical force against us we will have no reason to employ physical force against them.

At the invasion of the Manchoos in China there were cities where for ten days the massacre did not come to an end. We shall not commit such a crime against humanity; but we cannot live together with our enemies in our country, and if they will not abdicate revolution is inevitable.

2. SELF GOVERNMENT OF THE PEOPLE.—For some thousand years China has been governed as an absolute monarchy. Equal and free citizens cannot support such a form of government; but if we decide to make an end of this, it is not enough to appeal to patriotic sentiments only.

When the first emperor of the Chinese dynasty of the Ming had driven out of China the Mongols he restored China's integrity, but he re-established order on the basis of an absolute monarchy. Three hundred years later China fell a victim to the attack of the Manchoos which proved that the state was weak and unable to resist. Therefore without a radical and profound change in the constitution there will be no progress \* \* \* \*

Both these ends (driving out the Manchoos and abolishing absolute monarchy) must be linked together. The result of our revolution must be a democratic constitution for China.

Formerly the aim of our revolutions has been to substitute one emperor for another. If we had no other end in view China would be lost. But our country must no longer be considered as the property of a single individual. To-day the foreigners are greedy after China. Therefore we are called upon more than ever to establish a true government by the people.

3. THE SOCIAL QUESTION IN CHINA.—Both the foregoing questions are of urgent necessity. But we must look farther. We must also study the social question. In Europe and in America this question will be extremely difficult to solve. In China it is still in its infancy, but it will surely become a grave question. Therefore we must, if we undertake a political revolution, take care to ameliorate the condition of the people to prevent a social revolution.

The progress of civilization dates back from the moment when man substituted mechanical forces for his muscular powers. In the old age a farmer used to produce only the nourishment for a few persons; to-day a few can produce food for a thousand. Famine is no more feared to-day, but over-production is the constant dread. To ameliorate this state of things as much as possible commerce is encouraged and exports are sought after. It is the same in Europe as in America. The more the nations acquire, the more poverty grows. There are few rich people, but many poor in England. Wealth belongs only to the few.

This state of things has bred socialism. The socialists condemn the

inequality of opportunities. But there are so many kinds of socialists that their doctrine is not the same for all.

In Europe as well as in America the social revolution is inevitable. But as the social question arises out of the development of civilization we in China are still in time to prevent its birth \* \* \* \* We cannot oppose social evolution. Industrial civilization has its advantages and its drawbacks, and the rich people in Europe and America have acquired the former and have left the latter to the poor. The same state of things tends to impose itself upon China, but if we act in time, the fight against capitalism will be much easier in China than in the countries of Western civilization.

If these countries have difficulty in solving the social question it is because they have not known how to solve the land question.

As civilization progresses, the value of land goes up. A hundred years ago the population of England was not more than ten millions. To-day population has increased threefold, but agriculture does not produce enough for two months. The rich Englishmen have turned the fields into meadows and deer forests; they have increased their profits and collect their rents without difficulty. Agriculture has been destroyed. The people have turned to other work in order to live. But all industry is in the hands of the rich and all workingmen are at their mercy. Equality does not exist; it is only a word. \* \* \* \*

In China capitalism has not yet appeared. For a thousand years the value of land has been much the same in this country. But after the revolution it will not remain thus. If already in Hong-kong and Changhai the value of land has increased a hundredfold it is due to the development of civilization and increased facilities of communication. The more improvements increase the more the value of land advances. Fifty years ago the land at Whampoa (8 miles from Canton) had no value; to-day it is worth millions. In this way the rich grow richer and the poor poorer.

In ten years the social question will become more urgent, and it will grow every day in importance. We cannot leave it alone; later on it will be impossible to solve it. For this reason we must attack it to-day.

There are different systems among the socialists, as to the solution of the social question. The solution, I believe, begins with the valuation of the land. For instance if a landowner had a piece of land worth 1000 piasters, the value could be fixed to-day at 1000 piasters, but if the value should go up to 10,000 piasters the owner would receive 2,000 and 8000 would go to the state. The abuses of the rich who have monopolized the soil would disappear. It would be a simple and easy way of reform.

In Europe as well as in America the value of land is at its highest and it is impossible to fix the value exactly, because there is no valuation. In the countries where the value of land is not yet high it is still time to act. It is for this reason that the Germans in Kiaotchau and the Dutch in Java have obtained such good results. In China civilization has not yet made such progress and the value of land is not yet high; therefore the social reform will be easy in our country.

After having instituted this reform, the more civilization progresses the more our country's riches will grow and increase and financial difficulties cease to harass us. We will abolish the crushing taxes of to-day, the cost of living will be lowered, the people will be better off, and financial abuses will exist no more. Everything will have changed.

In Europe, in America and in Japan the weight of taxes is heavy for the people. In China after the revolution there will be no taxes for anybody; there will only be the land tax and that will be enough to make China the richest nation on earth. \* \* \* \* Then we will not imitate others; we will be an example to others. Our revolution will be imitated by all civilized nations. In a word the end of our revolution will be to secure the happiness of all.

We strive for national independence because we cannot tolerate that a handful of Manchos shall have a monopoly of all advantages; we aim at a political change, because we will not tolerate that a single man, the emperor, shall have a monopoly of government, and we strive for a social revolution because we do not wish that a handful of rich idlers monopolize all the riches of our land.

If we fail in any of one of these three ends we shall do wrong to our special task.

This speech of Souen-Yi-Sien was greeted with great applause by the meeting and it must have been powerful and impressive. The speaker was expelled for it from Japan by the Japanese government in order to please the Chinese dynasty.

Souen-Yi-Sien generally lives at Singapore, sometimes at Hong-kong and Hanoi. But though not on the field of events, he is the head and leader of the revolution, which, according to the translator, has already spread over six provinces. He has also issued a revolutionary manifesto for the common people which declares that social reform must be based upon the valuation of the land. It further informs the foreign powers that the revolutionary government will recognize the treaties concluded and debts incurred by the Chinese government up to the present time, but that it will not recognize debts incurred nor treaties concluded hereafter. It declares that the efforts of the revolutionary movement tend to bring about liberty, equality, fraternity. Also this manifesto shows a clever and practical mind. It is reproduced in the article in the *Mercure de France* in extenso.

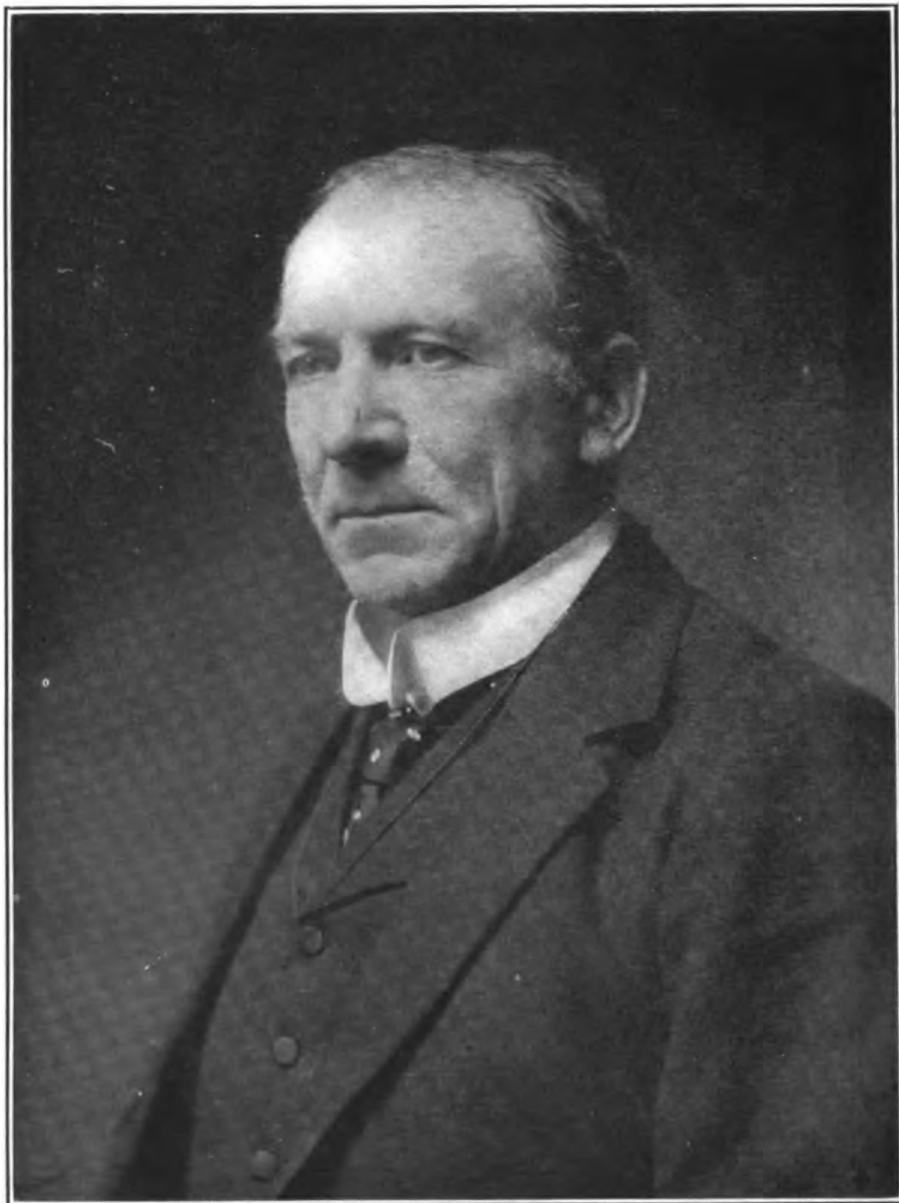
Mr. Maybon, the translator, adds that the Chinese empire will soon be the theatre of great events.

ZURICH, SWITZERLAND.

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THE real source of weakness in a reform movement is generally the class of cultivated men who, either through moral cowardice or a fatuous seeking after the reputation of amiability, refuse to stand out for what they know to be just.—*Chicago Single Tax Club*.





ALEXANDER URE  
SOLICITOR GENERAL FOR SCOTLAND  
THE LION OF THE NORTH

**HENRY GEORGE.***(For the Review.)*

Oh! Prophet of the modern time,  
 Oh! sage of wonderous thought;  
 His Christ-like longings most sublime,  
 His words with wisdom fraught.

Seeing that justice had no part  
 In selfish man's decree,  
 A God-like longing filled his heart  
 To set the captives free.

He'd lift the heavy, unjust load  
 From shoulders bent with toil,  
 And ease the tax-oppressors' goad  
 For laborers of the soil.

The Golden Rule is always good  
 To follow, though not new;  
 "Do unto others as you would  
 That others do to you."

Hope, work, strive, do and pray!  
 Though foes entrenched are strong,  
 In time will dawn the glorious day,  
 Though now it seem so long!

N. W. RUST.

**IN GREENWOOD.***(For the Review.)*

MAY 30, 1908.

My eyes shall never see it,  
 That sacred Greenwood mound;  
 But my spirit is a pilgrim,  
 And in the ranks is found,  
 Of those who bear the laurel,  
 And those who bring the rose,  
 To wreathe with love and honor  
 Our Prophet's last repose.

The captains of the mighty,  
 Who led the hosts of war,  
 Have summoned from the silence,  
 The marching columns far:  
 They come with dirge and drum-beat,  
 And silken banner furled,  
 To consecrate their valor  
 Whose conflict shook the world.

But o'er his sacred ashes  
 No echoing volleys break;  
 No "taps" of farewell sounding  
 Their sad responses wake.  
 The peace of Heaven blesses,  
 Distilling as the dews;  
 And the hope of earth is springing  
 As May the flower renews.

• For down the years the echo  
 Of life redeemed from fear,  
 And waked to truth and beauty,  
 Thrills on the spirit's ear:  
 The joy of ransomed childhood,  
 The blessings of the sage—  
 The anthem of humanity  
 Upon its pilgrimage.

And they who bear the laurel,  
 And they who bring the rose,  
 Renew the vow unspoken,  
 By this divine repose.  
 Oh, here no shadow lingers,  
 Tho' earthly light may gloom—  
 This is the mount of vision  
 That men have named a tomb.

FRANCES MARGARET MILNE.

SAN LUIS OBISPO, CALIFORNIA.

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It is utterly impossible in this, or in any other conceivable world, to abolish unjust poverty without at the same time abolishing unjust possessions. This is a hard word to the softly amiable philanthropist who, to speak metaphorically, would like to get on the good side of God without angering the devil. But it is a true word, nevertheless.—*Henry George*.



# SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine  
of Single Tax Progress.

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**MAY-JUNE, 1908.**

## PUBLISHER'S NOTES.

*This issue of the Review has been delayed owing to confusion incident to removal of printing plant to Jamaica, N. Y., and of publication office to 150 Nassau Street, N. Y. City.*

There have been some signs of increased interest in the REVIEW, and some new subscriptions have been sent in by our friends. We desire to thank them for this evidence of interest. No more important work can be done just now for the cause than to place the REVIEW in an unassailable position in point of circulation. We have repeatedly urged upon our readers the desirability of emulating our socialist friends in their regard for their organs. They believe (and rightly) that however great the publicity obtained by their propaganda through lectures and other means, their papers and magazines are needed to correct misapprehensions as to their doctrines and to acquaint their converts with the progress that is being made—and we trust that Single Taxers are not deluded in the belief that socialism is making slow advance. The recent extraordinary declarations of numbers of more or less prominent clergymen of their belief in what they are pleased to call Christian Socialism is one of the most notable signs of such

advance. Socialism does not become any more practical or realizable by having "Christian" prefixed to it, nor can it be said that what many of these amiable gentlemen take for socialism is the real thing. But the demonstration is none the less significant.

Perhaps if these high minded men of the pulpit who are drawn to socialism more because of their love for humanity than by economic considerations knew of the Single Tax and the answer that the true individualism of our movement makes to the perplexing problems that confront them, their activities would take a vastly different direction. But at this juncture where is our literature? If the *Public* and the REVIEW could be placed in their hands it is conceivable that many minds might be won to our cause who are now wandering in the wilderness.

The lack of interest in the Single Tax organs dates back from the declaration of Henry George who in an editorial announcing the suspension of the *Standard* said that distinctive Single Tax papers were not needed because the press everywhere was becoming hospitable to our doctrines. We know now how far astray was this splendid optimism. We have witness of it in the silence maintained by the press of this country on all matters concerning the movement in Great Britain for the taxation of land values. American readers are in utter ignorance of the fact that the two houses of parliament have rung with praise and denunciation of the truth for which Single Taxers stand and that a book by an American writer is remaking British politics. If they learn of this at all it is through the columns of the Single Tax REVIEW

In view of this it is inconceivable that our comrades should be blind to the importance of the journalistic side of our movement. A recent letter from a well known Single Taxer in Cleveland voices this indifference when he says that he "has never considered an organ vital to the success of the movement." To which we may reply that the movement would of course continue in the absence of any

paper in advocacy of the cause. It would continue if all lecture work were abandoned; it would go on even if Single Taxers should for the remainder of their lives remain silent. But how far and how fast would it travel?

Of course what Single Taxers do not recognize others who have watched the growth of socialism do. Thus the *New York Sun* observes that "the efficiency of the socialist propaganda has been dependent almost exclusively on the influence exerted by the socialist press." How much longer will our comrades remain indifferent to this most effective mode of propaganda?

The same indifference, curiously oblivious to so much that is obvious, met these who took up the work of the conference as a means to effect organization. It was necessary to meet this opposition at every point. Some of our prominent leaders looked askance at the proposition for organization. But from the rank and file went forth the demand that won them as reluctant converts

Hitherto the burden of carrying on the agitation for the Single Tax has fallen upon a small percentage of our believers. The time has now come for our friends everywhere to give their support to the organization. If ten per cent of the Single Taxers will contribute to the League a fund can be raised large enough to meet the needs for all legitimate work. Our friends ought to be willing to make some sacrifice; faith without works is dead.

The enrollment continues, but it is by no means what it should be. If the League is to be an effective instrument for the doing of the work that has been outlined in the circular letter sent broadcast a short time ago it must have the cooperation of Single Taxers everywhere. Local organizations should be effected where they do not already exist, and where there are local clubs the matter of getting their members into the League should be taken up in real earnest.

The labor before us for the present is to build up the League. When it is built up plans may be laid for real work.

Every Single Taxer should consider it his duty to enroll as a member of the League, and to subscribe to the *REVIEW* which is the official medium of communication adopted at the Single Tax Conference last November. There was never a time in the history of the Single Tax movement when the growth of a national organization and increased circulation for the *REVIEW* meant so much to the cause.

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#### DEATH OF SIR HENRY CAMPBELL-BANNERMAN.

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We have no hesitation in saying that the death of the British premier is a distinct loss to our movement in Great Britain. The late Prime Minister will not rank in English history as the equal of Gladstone or Disraeli as an imposing intellectual figure; he lacked the moral grandeur of the former and the more showy gifts of the latter. But he nevertheless possessed solid qualities of mind; he had to a greater degree than Gladstone the prescience of democracy, and it is not too much to say that his utterances on the great social problem are the bravest and most pregnant ever delivered by one occupying what is perhaps the proudest official position in the English speaking world.

A few of these it may be desirable to recall as marking time in the progress of the social movement of our era. They cannot be matched in the words of all the great of England's past, and grateful indeed should we be to the brave prime minister who has indicated so clearly the lines of future political demarcation. If to those grown impatient at the slow progress of legislation it seems that he sometimes lagged in performance beyond the fast pace set by the democracy he professed, we must recall the difficulties of his position and the obstacles to be overcome. The very size of the Liberal majority in the Commons was itself rather a hindrance than a help, representing as it did so many different brands of party Liberalism.

Real liberalism he had defined as follows: "It is the policy of freedom in all things that affect the life of the people, freedom

of conscience, freedom of trade, internal and external, freedom of industry, freedom of combination and co-operation, freedom from class ascendancy, freedom from injurious privileges and monopolies, freedom for each man to make the best use of the powers and faculties implanted in him, and with the view of securing and guarding these and other interests, freedom of Parliament, freedom for all to elect to the governing body of the nation the representatives of their own choice."

In answer to the question, "what are our domestic duties" he answered his own question as follows:

"Foremost among them is the succor of the masses who are in poverty. If it can be shown that poverty, whether it be material poverty or poverty of physique and of energy, is associated with economic conditions which, though supported by the laws of the country, are nevertheless contrary to economic laws and considerations and to public policy, the State can intervene without fear of doing harm. Is there any lack of such conditions among us? I fear not. The country is largely governed by castes, and it has to compete with nations which have shaken off the feudal ways and privileges which we continue to tolerate."

Again speaking to his own constituents at Sterling the year before the general election, he urged:—

"It cannot be too often repeated and enforced that the way to go to work to organize your home market is not the crude setting up tariffs. It is to raise the standard of living, abolishing those centres of stagnant misery which are a disgrace to our name, and when once your home market is so organized the demand for labor will be larger and more sustained, and more capable of ensuring itself against fluctuation. The wisest course is to attack these bad conditions boldly and fearlessly, to abolish them, or, if we cannot do that, to modify them, deal rigorously with vested interests and monopolies which cause public injury or stand in the way of improvement; enlarge the powers of local authorities, readjust our rating system, and so alter our land laws as to increase the supply of houses and of available land in town and country alike,

equalize burdens local as well as Imperial, give, as far as laws and customs can give them, a chance to every man. Give every man a chance; those are the lines of progress and development. It is along those lines that lies the path of prosperity, happiness, and strength. There lies the true wisdom, and not false, sham wisdom; true patriotism, and not tinsel patriotism; aye, true Imperialism, and not treacherous Imperialism."

These are ringing words and they are an evidence of the kind of democracy which was the guiding impulse of Campbell-Bannerman's political career. Lacking brilliant gifts, his success in rising to the foremost position among the leaders of his party has been a source of wonderment to those who have sought the secret of his power. A correspondent of the *Manchester Guardian* is one of those to announce it. "What moved him was the passion of humanity." This it was that made him the stern critic of the conduct of the Boer war, that caused him to say impressively in the presence of the Russian delegates after the dissolution of the Duma, "The Duma is dead; long live the Duma", and it was this same "passion of humanity" that made him the apostle of the movement for the taxation of land values—this movement of ours which is yet destined to abolish forever from England and the world the poverty of the masses that stirred his sympathies to their quiet depths. "The bravest man I ever met," said that splendid radical Lloyd George, speaking of the dead premier, and he adds: "He was not merely admired and respected; he was absolutely loved by us all. I really cannot trust myself to say more. The masses of the people of this country, especially the more unfortunate of them, have lost the best friend they ever had in the high places of the land."

The last sentence is our judgment, too. Whether the late premier was a Single Taxer, as we understand the term, we do not know. But we know that the movement he headed was ours, and of those legislative proposals embodying these policies he himself said, full in the face of all the lords of privilege: "This is but a beginning." J. D. M.

## FREDERICK C. LEUBUSCHER.

*(See frontispiece.)*

Frederick Cyrus Leubuscher, president of the Manhattan Single Tax Club, is the son of the late Louis Mortimer Leubuscher and of Catherine Horner. His father, while a student in the University of Berlin, took part in the Revolution of 1848-50, was captured, sentenced to be shot, but managed to escape in a sailing vessel to America. The elder Leubuscher enlisted in the 7th, N. Y. soon after the breaking out of hostilities in the War of the Rebellion, and served throughout the war from 61 to '65. He took part in many of the largest battles, and commanded his regiment at the battle of Chancellorsville where he was wounded. He was also wounded in the battle of Gettysburg. He died in 1905 at the age of 77. His widow is still alive at the age of 80.

Mr. Leubuscher is a graduate of the College of the City of New York and of Columbia University. From the latter he received the degree of L. L. B., and he has been practising law continuously since 1884. He inherited his father's radical tendencies, and shortly after the publication of *Progress and Poverty* became a Single Taxer. In 1868 he took an active part in Mr. George's first campaign, and, in collaboration with Louis F. Post, wrote "An account of the George-Hewitt campaign." There were many election frauds in 1886. Mr. Leubuscher took an active part in prosecuting them, securing the first indictment for bribery at elections ever found in this State. The following year, when Mr. George ran for Secretary of State, Mr. Leubuscher was a candidate on the same ticket for the position of Judge of General Sessions. For some years thereafter he was the proprietor of the "Twentieth Century" a weekly magazine devoted to the discussion of economic and social questions. Since then he has devoted himself to the practice of his profession. A large part of his clientage consists of local building and loan associations. He has been the president of the Metropolitan League of Building and Loan Associations and is now first vice-president of the New York State League. Although the larger part

of his time outside of business hours is devoted to the propoganda of the Single Tax (he having been president of the Manhattan Single Tax Club for two terms and treasurer of the American Single Tax Conference) he has found time to advocate other radical measures. The joint resolution introduced in the New York legislature at this session for an amendment of the constitution so as to provide for direct legislation, was drawn by Mr. Leubuscher.

There are few Single Taxers who have made greater sacrifices for the cause. All measures for its advancement have found in him a generous contributor. Personally he is held in high esteem by his fellow workers.

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 POSTPONEMENT OF WOMEN'S  
NATIONAL CONFERENCE.
 

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The Woman's National Single Tax League, which was to have held a conference in Washington, D. C. on May 15th, 16th and 17th, 1908, as announced in the last issue of the *REVIEW* has found it advisable to change its plans.

The recent American Single Tax Conference, the campaigns now in progress in Rhode Island and Oregon, and contributions to other forms of propoganda together with the general hard times have all been a drain upon Single Taxers.

After a careful consideration of the matter and consultation with the various clubs and individual members in the organization it has been decided to defer the conference to a more favorable time which will be announced later.

MINNIE ROGERS RYAN.  
President.

WHY should factories be driven from one city to another in search of land, while acres and acres are lying idle beside them, or working men be advised to ride past vast tracts of idle land, when a high tax on the land would be the means of reducing its price, and encouraging building reducing rent, and at the same time injuring no one,

ANDREW HUTTON.  
In *Schnectady, (N. Y.) Gazette.*

## NEWS—DOMESTIC.

## OREGON.

MR. BOWERMAN THINKS THE CHANCES EVEN THAT THE AMENDMENT WILL CARRY—THE ADVANTAGE OF MAKING AN OUT AND OUT SINGLE TAX FIGHT—PRIVILEGE ALARMED AND ITS FRIENDS FEAR TO DEBATE WITH SINGLE TAXERS.

With financial assistance, I feel certain that we could win this fight hands down. The special interests are fearing that it will carry. They are appealing to the unenlightened. We find when the question is explained it is readily accepted and it is to get speakers before the people that funds are needed. The bold avowal of the Single Tax has proved of great value. Maguire in California and Bucklin in Colorado lost because of the effort to conceal the Single Tax. In both those cases the energy of the movement was dissipated in denial and concealment. The *Oregonian* dubbed our amendment the "Single Tax Amendment" and we openly accepted the challenge as men who fear not the truth and believe that honesty is the most expedient of all policies. This furnished us with the opportunity to use the full length argument. It has eliminated quibble and qualification, enabling us to drive the full truth home with a power of conviction otherwise impossible.

There are only two real antagonists of any note, the *Oregonian* which is rapidly losing favor, having opposed every measure of interest to the people and boldly espoused the cause of special privilege; the other is Mr. Dixon who carries little weight, as he is a weak man. Of course we cannot be assured of success without the funds for a strenuous campaign. I do not believe we could fail if we had the money for a speakers campaign. We open up to-morrow evening in Portland. The readiness with which the Single Tax logic is absorbed is shown by the results of my speech at Albany. Opposition had been strong through ignorance. The morning after the streets were alive with discussions and I am informed that the city is now favorable to the amendment. Mr. E. J. S. McAlister is the only one of

us who feels pessimistic and even he says that if we could secure five thousand dollars the measure could be won. The Single Taxers in the East do not seem to realize the conditions in this State. The Initiative and Referendum seems to be viewed theoretically. They do not seem to appreciate that the constitution of our state is safely in the hands of the people and that they alone by the Initiative and Referendum can amend without let or hindrance. Principle is the sole issue and if we can carry the amendment monopoly will be mired so deep that it will be neighbor to the fossil mastadons that lie beneath our soil. The sons of liberty, the apostles of Henry George, have a great opportunity, if they understood the prospects of winning, I believe they would give with a spendthrift's ease and sit back confident that on the 3rd of June, 1908, the fight here for liberty would be won.

Some of our workers believe the amendment will carry two to one. I cannot agree with them; I would rather be conservative. I think it is an even chance. If we lose it will be a crime against ourselves, a ghost that will not down but will rise at every future "love feast" to frighten mirth and rebuke each soul with the dark memory of a neglected opportunity.

With sufficient funds the chances are greatly in our favor; in this all agree. If won here the tide cannot be changed. This is evident; if carried it cannot be declared "unconstitutional". We have no parties to fight; enlightenment of the people is alone necessary.

We have issued challenges all over the state to debate. No one will accept. This has a great moral effect. We are continually called on to elucidate the measure. This shows the interest.

We have the state pamphlet before the people in which our argument is printed. We have filled two pages of the *Oregon Daily Journal* with Single Tax matter which has gone by ordinary circulation through the State. We will distribute 50,000 more copies. We are continually contributing to the papers and have got out some literature in leaflet form. If any one thing has helped us it is the fact that we have boldly and above board

declared our complete intention. Our bold and fearless attitude has knocked the wind out of the monopolists. They cannot successfully oppose the Single Tax. They might have hoped to quibble on the partial amendment. Their serpentine intentions all coiled and prepared were brained on the rock of fundamental principle and never got a chance to bite. The tail is still wriggling, but with the power of appeal the sun of its dying life will go down and the morrow will see another sun radiant with truth—glorious with justice.

Mr. U'Ren, who perhaps knows the pulse of the people better than any other man in the state, says that if the amendment had been a pure Single Tax amendment it would have gained greater headway and been certain to carry. He advocated and drew up a pure Single Tax amendment which I supported, but the majority turned down for the proposed amendment. The fight is progressing and from now until June 1st, the great work must be done. Next week the cart tail campaign begins in Portland and if we can obtain the funds, the rest of this State will see the most strenuous campaigning in all her history. Principle is at stake and it is principle that moves man to mighty effort.

Our hearts are pumping with the joyous vigor of conflict.

The eager desire is hard to hold in check and zeal will not abate until the world has heard the consequence of our struggle.

LOUIS BOWERMAN.

PORTLAND, Oregon.

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#### RHODE ISLAND.

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THE MOVEMENT PROGRESSING QUIETLY  
IN RHODE ISLAND—ADDRESSES BEFORE  
THE LEGISLATURE—GOVERNOR GARVIN,  
C. H. MERRIMAN AND C. B. FILLEBROWN  
HEARD.

In Rhode Island the movement for Tax Reform is progressing quietly. The bill which was introduced in the legislature and referred to the Judiciary Committee of the House of Representatives has not yet been reported by the Committee whether it will be is a problem. The

Committee gave a hearing on the bill, however, on March 20th. A large number attended the hearing, several speakers being heard on each side of the question. Among those who favored the bill, were former Governor Garvin; Mr. C. H. Merriman, Treasurer of the Manville Co. a large cotton manufacturing concern; Mr. D. B. Fraser of Fraser Bros., Wholesale Teas & Coffees; Hon. Thomas F. Kearney, Business Agent of the Carpenter's Union and a Representative in the General Assembly; Mr. C. B. Fillebrown, of Boston and others. Those appearing in opposition were the Assistant City Solicitor and two of the Tax Assessors of the City of Providence and a gentleman from Bristol. The latter said he opposed the bill because, in his opinion, it is unconstitutional. As the gentleman is neither a member of the bar nor the Supreme Court, perhaps those in favor of the measure will decline to accept his opinion as final. The other speakers in opposition based their objections on the alleged fact that the measure would tend to induce undue activity in the building trades with the result that there would be many tenements with no tenants to occupy them and thus our last condition would be worse than the first. In other words, to adopt such a measure would in their opinion be a case of jumping out of the frying pan into the fire. When asked if exemption of machinery and improvements from taxation would not be likely to attract manufacturers to build factories and help to occupy the tenements no answer was vouchsafed.

For the bill Mr. Merriman said in part: "The present system of taxation seems to be about as bad as human beings can devise and I believe any change for the better will be welcome. Philadelphia under a tax system practically as we wish to have, has grown immensely and I will say that a great part is due to their system of taxation. I believe in local option on every question that it is possible to give it. Each one knows his own desires best. If you sat here all day you couldn't devise a worse or more unjust system than the one we have at present."

Representative Kearney informed the committee that the "bill has the unani-

mous endorsement of the Building Trades Council, and that this legislation is desired because it will give an opportunity to lessen the cost of production, thereby improving industrial conditions."

Dr. Garvin addressed the committee in explanation of the bill permitting any town or city to exempt from taxation personal estate, improvements, or both.

He called attention to the endorsement of local option in taxation by leading manufacturers, merchants, educators and professional men of the State; also by the Providence Building Trades Council composed of delegates from many local labor unions.

The precise form of the bill, he argued, was of minor importance, if it gives to the several municipalities the right to raise their revenue in such way as they deem best, as they now disburse it.

This bill enables the voters of any city or town to determine a general policy in taxation, just as they now can decide for or against licensing the sale of alcoholic beverages.

It is a wise policy, he said, for the State to confer upon localities an option in matters purely local. Indeed it had been the custom in Rhode Island to allow towns to make such experiments. He cited for illustration the power long possessed by the towns to substitute a town system of public schools for the outgrown method of small districts. Local option also had been granted on the subject of free text books, until in time, most of the towns and cities having availed themselves of the opportunity, the matter was made universal by State law.

In like manner, he said, any town may now by means of a local option law adopt the Australian system of voting in the election of town officers.

All of these local option laws, the speaker declared, had worked well and satisfactorily to the people, and it was especially desirable at this time, when a pronounced business depression exists, to pass an act permitting any town or city to fix the incidence of local taxation. It would be well, for instance, to except personal estate. After having taxed personal property for centuries European nations had learned the folly

of it and for many years past had ceased. This is true of England as well as of the continent.

In Canada, which competes with us more closely than Europe, the cities of Quebec, Toronto and Winnipeg exempt personalty from taxation. In Pennsylvania no local taxes are imposed upon personal property and no State tax upon machinery. Rhode Island competed directly in many of its industries with Philadelphia and Pittsburg, as well as with Baltimore, where both machinery and factories were exempt.

Any town which exempted personal property from taxation would thereby invite many desirable residents and manufacturers.

The exemption of improvements would have a still more decided effect in this direction, and the exemption of both personal estate and improvements would give a permanent boom to the city or town which took that course.

The legislature, he said, contemplated the creation of an employment bureau. While a public bureau of this character possessed some advantages over private agencies, it could procure employment for but few at this time of depression. But the deriving of all local revenue from land values would have an immediate and powerful effect in giving employment to the many thousands in this State now idle.

In conclusion the Doctor showed how both rural towns and manufacturing centers and both labor and capital, would be benefited by transferring taxation from business to privilege.

Mr. C. B. Fillebrown's speech in favor of the Bill appears elsewhere in the *Review*.

There is a growing sentiment here in favor of revising our tax laws in the direction of equity and this sentiment should be carefully nurtured, for it can easily be made the dominating sentiment. The principal difficulty here as elsewhere, however, is lack of means to carry on an active propaganda. The soil is ripe, the seed has been sown and only intelligent and assiduous cultivation is necessary to assure a bountiful harvest. But our National Committee is hampered by lack of funds, and in the opinion of the

writer it will always be so hampered while it depends on the contributions of rich men to finance its work.

There was a National Conference of Single Taxers last fall at which the duty and authority to carry on a Single Tax propaganda was assigned to a Committee consisting of general officers and members from each state and territory of the United States and each province of the Dominion of Canada. Here is a body of upwards of 250 persons who are commissioned by the Single Taxers of the Western Hemisphere to get busy and try to get the Single Tax into operation somewhere. This is all right in itself and as it should be, but there is one defect in the instructions to this committee and that defect is well nigh fatal. No ways and means are provided which will enable the committee to do anything, and right here the writer is inclined to remark that the Single Taxers may with profit borrow a leaf from the socialist book. The socialists also have a national committee like the Single Taxers, but unlike the Single Taxers the socialists provide their committee with the means to do its work. The socialists are enrolled and each enrolled member is pledged to contribute 5 cents per month for the use of the national committee. There are upwards of 40,000 enrolled socialists and this gives to their national body an income of more than \$2,000 per month with which to prosecute its work, What is the matter with some such plan as this to supply our national committee with funds? Let us see how it would work out in the case of the Single Tax Committee.

Some one has estimated that there are 250,000 Single Taxers in the United States alone. How near this estimate comes to accuracy the writer has no means of knowing, but he remembers Mr. Croasdale's definition of a Single Taxer as "one who does something for the Single Tax." If there are then one tenth the number estimated who could qualify under Mr. Croasdale's definition of a single taxer, an enrollment of 25,000 is possible. A pledge of 5 cents per month from each of these would give to our National Committee an income of \$1,250 per month or \$15,000 per year, which would go a

long way in enabling it to carry out the instructions received from its creator the conference.

Our brethren in Oregon are engaged this very minute in a life and death struggle with the hosts of greed and privilege and because of lack of power in our national committee to render them the help that they need and deserve, the battle is likely to go against them. It is a burning shame that such is the case when with the few paltry dollars that could be had so easily a Single Tax victory might have been won. It is unfair that the committee should be placed in so humiliating a position. No body of men has any right to appoint a committee to carry on a line of work and then hamstring it by neglecting to provide means to execute its mission. To do so was a mistake, of course, but the mistake should be rectified at once. The past cannot be recalled but its continuance can be prevented. Let the territory in each political unit represented on the committee be divided up among the 5 committee men from that unit, a parcel being assigned to each. Let there be Captains of tens whose duty shall be to attend to the collections in the groups of ten and remit to the Captains of hundreds which shall be composed of ten groups of tens, the captains of hundreds to remit to the committeeman who is in charge of the territory in which their work lies, and the committeeman to remit each month to the Treasurer of the National Committee.

This will, besides serving to heighten the interest of the enrolled members in the cause, give an enrollment that is reliable, put the National Committee in touch with Single Taxers all over the country, and make of it an active, intelligent and puissant instrument in effecting the purposes of its creation.

G. D. LIDDELL.

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GOVERNOR GARVIN REVIEWS THE SITUATION—WHAT MAKES RHODE ISLAND GOOD FIGHTING GROUND—PROGRESSIVE REFORMS ADOPTED IN RHODE ISLAND.

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Your readers doubtless wish to know the prospect in Rhode Island. Thus far



the campaign has been conducted quietly, directed wholly to securing a permissive law from the General Assembly so that any town or city may exempt personal property and improvements from taxation. Leading manufacturers, merchants, educators, and professional men, including the president of Brown University and the Episcopal Bishop of this State, have endorsed the local option platform. This in itself we deem of great value and significance.

A few Single Taxers seem to regard the Rhode Island movement as a local one. To these I would say that the application of the Single Tax in one city or large town in Rhode Island would call for a rate of three or four per cent. upon the present valuation of the land. This would force other cities and towns to follow suit, and in self defence other States would fall into line at an early date, even though it necessitated a change in their constitutions. The extension from a closely populated and manufacturing State here in the east would be much speedier than can be expected from a sparsely populated and farming State on the Pacific Coast, if Oregon adopts the proposed constitutional amendment in June.

Let me summarize the reasons to hope for success in this State, as they appear, not only to us, but to Mr. Frank Stephens, of Philadelphia, who worked with us most efficiently during parts of eight weeks in February and March.

First. Every year we elect a full State ticket and every member of both branches of the legislature. In four out of the past six years the reform forces of the State have elected the Governor and nearly one half of the house of Representatives, men by the way committed to the doctrine of home rule for cities and towns.

Second. Our population is very compact. More than three-fourths of it residing within ten miles of the State house, with lines of trolley cars running frequently in all directions.

Third. A majority of our voters are required by law to register in person before the first day of July in each year. This necessitates a campaign in May and June, a season of the year when out door

meetings are held and when the voters are more open to educational influence than in the months of September and October, just preceding election.

Fourth. During July and August, especially on Saturday and Sunday, crowds attend our shore resorts, affording an excellent opportunity to reach the people from all sections of the State. Several Single Tax speakers have expressed their intention to spend the Summer vacation here, and the Henry George Club of Providence invites all Single Taxers to aid personally in the Summer Campaign.

Fifth. A permanent headquarters has been secured in Providence, ideally situated for meetings and for street work with a stereopticon. Mr. George D. Liddell who is in charge (Room 6, 193 Westminster St., Providence, R. I., is well known as a Croasdale Single Taxer, writer and speaker.

Sixth. Contrary perhaps to the general impression, beginning with the year 1885, Rhode Island has effected many most difficult legislative and constitutional reforms, to wit: a ten hour law for women and children, which gave a ten hour day in all factories; and within a few years the hours have been reduced from 60 hours per week to 58; abolition of a property qualification for voters long imposed upon foreign born citizens; and of a registry tax also a prerequisite of voting, so that now for all officers except city council Rhode Island suffrage is free—without, for instance, the educational qualification of the adjoining State of Massachusetts and Connecticut; the Australian or Secret ballot; plurality elections, instead of the majority over all which from time immemorial had been required for every elected office; weekly payments by corporations, including cities; free text books in the public schools; labor bureau; factory inspection; increase of pay of members of legislature from one dollar per day to five; and the recently enacted employment bureau.

Every one of these reforms was wrested from a reluctant General Assembly by a strong popular demand, and many of them were opposed energetically by manufacturers and others of influence. In Oregon manufacturers are supporting the

Single Tax movement, and indications as well as logic, point to a like condition here, where they are the principal factor in the State's prosperity.

Seventh. The industrial depression, so universal, is extremely acute in this State, and accounts in a measure for the endorsements our movement has received. It is likely to count all through the year.

If our business men were thoroughly awake to the advantage to accrue to them from exempting from taxation personal property and improvements, I should expect them to be ready and anxious to contribute liberally to our movement here, but for the campaign which must precede and create the awakening, we are dependent upon friends of the cause in other States.

LUCIUS F. C. GARVIN.

THE February number of *Alexander's Magazine*, Boston, Mass., contains a portrait of Francis H. Warren, President of the Liberian Development Association, who was the only colored delegate to the Single Tax Conference in this city last November.

JUDSON Grenell, writes us that Detroit has had a good series of Single Tax lectures the past winter, and that the audiences were attentive and appreciative, and the association having the matter in charge came out financially whole. We will publish in our next issue a series of slum sketches from Mr. Grenell.

"UNEARNED increment" is the phrase coined by Henry George to represent the unearned increase in the land values which by our iniquitous laws accrues to the person or corporation holding title to the land. This increase in value is always caused by the increase of population, and in natural justice belongs to the people who caused the increase. Being thus robbed of what they earn, poverty is the inevitable result to the masses, although it means sometimes enormous unearned wealth to the favored few.

GEORGE WALLACE.

In Rockville Center, Long Island, South Side *Observer*.

## THE JEFFERSON DINNER.

The Manhattan Single Tax Club celebrated its Twenty-Second Annual Celebration of Jefferson's Birthday on April 13th, by a dinner at the Union Square Hotel, this city. There being several counter attractions on this evening the attendance numbered only about sixty Single Tax men and women. But these were rewarded with a number of interesting speeches quite up to the standard of those of former years.

Some interesting communications were received. Franklin K. Lane, of the Interstate Commerce Commission wrote: "I regret to be compelled to deny myself the pleasure of meeting the members of your club and joining with you in the celebration of Jefferson's birthday."

Miss Ida M. Tarbell said she was on the point of leaving New York for a western trip; otherwise she would be glad to attend.

Hon. Tom L. Johnson wrote: "I fear that for some months to come I am precluded the pleasure of making any out-of-town engagements.

I regret to send you this unfavorable reply but am confident if you knew how much is expected of me here you would understand the situation."

Mr. C. B. Fillebrown wrote; "I feel honored by the invitation of the Manhattan Single Tax Club to be present as a guest at their approaching Thomas Jefferson birthday dinner and it is with regret that I find myself obliged to forego the tempting indulgence, since I have had to decline so many similar kind invitations of the Manhattan Club.

I have a good deal more than I can do to keep up with the current procession, beside leaving a lot of pressing private concerns waiting neglected attention. This is the reason why I am obliged regretfully to let pass on opportunity to meet the kindred spirits around and above the festal board, to whom please present my cordial regards and good wishes."

Bliss Carman, one of the few real poets of our generation, wrote: "In reply to your very courteous invitation to the annual dinner of the Manhattan Single Tax Club I must very regretfully say

that I cannot accept as I shall not be in New York upon that date. Let me express, however, my very best wishes for the continued welfare of the club and its holy cause."

Herbert Quick, author of the *Broken Lance*, wrote as follows:

"I wish I could tell you how sorry I am to be obliged to decline your invitation to speak to the Manhattan Single Tax Club at its coming Jeffersonian Day banquet. The fact is, however, that I cannot possibly come.

We western Single Taxers consider the Manhattan Club as a sort of Mother Church, and center of the cult. I should regard it as an honor to speak to you, second to none within the power of any institution to confer. But it is too far, and I cannot allow myself the luxury. Time is exceedingly important to me now, and the preparation of the address, the journey to and from New York, not to mention the more sordid expense, is more than I can afford.

Other letters regretting their inability to attend were received from U. S. Senator Gore, Bird S. Coler, Augustus Thomas, Mark M. Fagan and Peter Witt,

Frederick C. Leubuscher, president of the Manhattan Single Tax Club, who acted as toast master with his customary felicity spoke as follows:

#### ADDRESS OF MR. LEBUSCHER.

The Democratic Club is celebrating tonight, but without William Jennings Bryan, because *he* is too Jeffersonian. We are also celebrating to-night, but without William Jennings Bryan, because *we* are too Jeffersonian. The first Democrat in the land was not invited to speak at the Tammanyites dinner because of their fear of his radicalism; while he declined our invitation to speak because his fear of *our* radicalism. During the past four months the Single Taxers of Manhattan have had five banquets. While none of them were \$10 affairs, still our bread was broken at boards around which were seated brothers and sisters in happy accord, strikingly in contrast with the Lucullian feast of the politicians.

"Oh, better no doubt is a dinner of herbs,  
When seasoned by love, which no rancor  
disturbs,  
And sweetened by all that is sweetest in  
life  
Than turbot, bisque, ortolans eaten in  
strife."

The first of the five dinners was the culmination of the American Single Tax Conference which was more successful than the most sanguine had anticipated. It resulted in revivifying the movement and establishing an organization that is already doing things. The next was a dinner tendered to the "father of the conference," John J. Murphy. That modest man expected about ten or a dozen to drink in his honor the red ink so bountifully supplied at Peck's but, although the notice was short, almost fifty of his Single Tax friends greeted and congratulated him. Johan Hanson, who is making a tour of the world gathering materials for a history of the movement, attended the conference; and just before he left the city for the west, en route for Australia, a few of us met to bid him God-speed.

Then came the Lincoln birthday dinner of the Women's Henry George Club which in point of attendance, enthusiasm and eloquence put many of our mere men's affairs to the blush. All the speakers were women, and each speaker had something to say.

And here we are to-night giving our 22nd consecutive celebration of Jefferson's birthday. It is meet that the thoughts of Americans should just now be turned to the author of the Declaration of Independence. The keynote of his political philosophy was freedom—the rights of the individual—and never have those rights been more threatened with extinction than here and now in the United States. The outrages committed only a few weeks ago in Union Square are still fresh in our minds. Had the police in England arrogated to themselves the power to brutally suppress free speech, as our blue coats did here, that country would now be in the throes of a revolution. In no civilized country except Russia and the United States is the club mightier than the constitution. About a score of years ago

as Herbert Spencer was leaving our shores, he was asked what had struck him as most significant in this country; and he promptly said "the indifference of Americans to their liberties." That this indifference has grown rapidly since the great thinkers visit is evident; for how else can we account for the arbitrary refusals to permit certain publications the use of the mails and for the invasion of the peoples' rights to peaceably assemble.

Ex. Governor Garvin now spoke to "The Situation in Rhode Island." The gist of his remarks will be found in what he writes in another column in which he sums up what is being done in that State.

Benjamin C. Marsh, secretary of the committee on Congestion of Population, whose recent exhibit at the Museum of Natural History in this city, and later in Brooklyn caused so much comment, spoke in part as follows:

ADDRESS OF MR. MARSH.

I wish to state in the very beginning that I am not a Single Taxer, but from study, limited but intensified which I have been able to devote to the subject of congestion of population, I am unable to conceive of any adequate solution of the problem of congestion of population in our cities without adopting in some measure the tenets of the Single Tax doctrine.

You may have noticed that we placed in juxtaposition at the exhibit the description of our present land system and the model of the two-room tenement apartment showing housing and industrial conditions where the virtue of women and the health of children are impossible of conservation, for we are forced to the conclusion that with the contemporaneous existence of these conditions, there is some relation between them.

This is not a plea for anarchy or for socialism; it is however, a recognition of the fact that we need to have much more thorough regulation of speculation in land than we have to-day and this regulation is not confiscation. When we realize that Manhattan has been needing certain public improvements for years, and study the Cube which was presented at the Exhibit of Congestion of Population in New York which demonstrates visually

that there has been an increase from the price paid for Manhattan, \$24 in 1626 to \$2,712,000,000, we are astounded at the folly of a system which has not permitted the city to secure enough of this increase to provide these needed improvements, and it is simply nonsense to say that the city cannot afford better means of protecting its people and better cultural facilities for them.

The most significant thing, I believe, about the exhibit of Congestion however, is the fact that social workers of this city are recognizing that their methods of dealing with the social problems are not fundamental but are absolutely futile, for measures much more far-reaching than those hitherto conceived by them are essential for a proper social order. It is a striking illustration of the general conviction that exploitation plus charity does not make justice and never will, so we see that the relation between social progress and taxation is close and vital. Private charity should never be called upon and never will be adequate to serve as an antidote for the robbing and the despoiling of weaker members of society by the stronger members of society, nor can we expect to have any real social progress which is based upon such a conception of justice. These facts so significantly brought out by the Exhibit of Congestion of Population, constitute, reinforced as they were by facts and statistics widely gathered, an enduring appeal for a higher type of social organization and a community actively for genuine social progress through the securing of the social resources of a community.

Joseph Dana Miller read the following beautiful sonnet to Henry George, written by William Lloyd Garrison, and sent with Mr. Garrison's greetings to the diners:

Would thou wert able to revisit earth  
 And note the bounteous crop that from  
 thy seed  
 Cheers the wide world,—sown by thy  
 word and deed  
 In days of sorrow and of parching dearth.  
 Unceasing wonder, that from humble birth  
 Come the Messiahs who mankind have  
 freed,

Recasting human thought, subduing  
 greed,  
 Through revelations of life's priceless  
 worth!  
 If death ends all, which thy belief denied,  
 Sleep sweetly in the arms of dreamless  
 death,  
 Content with immortality of pen;  
 But if with an imperishable breath  
 Thou in some other sentient realm abide,  
 Doubt not, great soul, the gratitude of men

Hon. Thomas M. Osborne delivered an address on "Democracy," The gist of his speech will be found in the *Atlantic Monthly* for May—a very interesting and philosophic analysis of the development of democracy. Mr. Osborne belongs to the church Invisible of Single Taxers among those who are not of her visible body.

Mr. Henry George spoke to the subject of Thomas Jefferson, giving a number of interesting extracts from the writings of the founder of Democracy which have special bearing upon the economic problem. These for want of space we omit, but shall probably include them in some future number.

#### ADDRESS OF HENRY GEORGE, JR.

In responding to the toast of "Thomas Jefferson" Mr. George said that in these days of "practical" affairs it was to be expected that higher criticisms would question whether a man named Thomas Jefferson ever existed, just as higher criticism dissolved Homer and Moses into myths. For commonly enough we hear that the Thomas Jefferson utterances, and particularly the Declaration of Independence are abstractions, buncombe, political rainbows; and their author if any one man—a rainbow chaser.

For great educators like President Elliot of Harvard scout at "equal" and "inalienable" rights, and Chancellor Day of Syracuse says this present world is a better place than Heaven. Even the President of the United States, Mr. Roosevelt, has called the author of the Declaration an "impractical theorist," no doubt having in mind, as a type of the "practical" man, Mr. Railroad King Harriman; and as an example of "practical"

political welfare, the presidential campaign of 1896 when the Republicans are said to have spent \$16,000,000 and won a victory for McKinley and Honest Money.

And just within a few days the historic Fifth Avenue Hotel in this city was closed preparatory to being torn down to make place for a modern office building. On the final night a large number of politicians and newspaper men gathered in the lobby and speeches reminiscent of practical politics were delivered. Chief among the speakers were the two United States Senators from New York State.

First the aged Senator Thomas C. Platt spoke.

He read from a manuscript about "the great of the earth" who had in times past gathered in that hotel, and how about the benches around which this last meeting was being held, had been accustomed to come and sit the men who "for a period of many years directed the destinies of the State of New York, wrote its statutes and decreed all the important acts of government"; in deed, "made and unmade Presidents and Governors, and determined party platforms and policies both in the State and nation."

Senator Chauncey M. Depew followed him and said: "It has often been asked where the real capital of the State of New York was located. Well, since the time many of you were born the capital of this State has been right here where I am standing.

We have heard of struggles at Albany to induce the speaker of the House to give this or that committee chairmanship to this or that member, but it was given right here.

We have heard of legislative recesses to enable members to return to the bosom of their constituencies in order to get a correct view of public opinion on some measure, but they found public opinion right in this corner.

There have been many conventions at Saratoga when the whole State waited breathlessly for 900 delegates to decide on a ticket—which was made up, complete and in apple pie order, right in this corner."

This represents the spirit of "practical" politics of to-day and to one who can see

only this the country must appear "comfortably rotten."

But thank God this is not the only view of the country and its ideals. In the hearts and minds of the great mass Thomas Jefferson is not an "impractical theorist" but the profoundest of political philosophers, not a rainbow chaser, but a builder who laid deep and broad foundations for a vast superstructure.

And this is why single taxers particularly may well call themselves followers of Thomas Jefferson. His political philosophy rests upon fundamental principles of political economy.

Rev. Leighton Williams then spoke as follows, with which the twenty-second annual Jefferson celebration came to a close.

#### SPEECH OF LEIGHTON WILLIAMS

It is a pleasure and an honor to join with you in doing reverence to the memory of the great Statesman and patriot Thomas Jefferson. I feel for him increasing esteem and veneration. I have long been an earnest advocate of the views of Mr. Henry George, and am heartily with you in the Single Tax movement.

Both of these great and good men were in a very genuine sense, religious men. While they were not held by dogmatic opinions, they believed in the fundamental realities of religion. I hold in my hands what is popularly termed *Jefferson's Bible*. It is a compilation of the sayings of our Lord, extracted by him from the Gospel narratives. He read it regularly each day for many years, and writing to a friend regarding his admiration for the Master's teachings, he said, "I am a true Christian." He felt that he had grasped the real significance of our Lord's words. In the same broad sense Mr. George was a Christian, and I wish we might all say the same. Religion is a reality.

It is a vital element in life. There are three great ideals to which we must hold loyally, truth, beauty and goodness. We may differ widely in our opinions regarding them, but let us be true to the ideal. Truth makes its appeal to the intellect, beauty to the feelings and goodness to the conscience and will.

Religion is this worship of the ideal. Hence is it a unity. As we are coming to see this unity under different forms we talk less of comparative religions, as though they were distinct from each other.

The real opposition is that of the selfish egotist and greedy materialist who have lost faith in the ideals of truth and beauty and goodness. These are the men to be feared.

One of our weekly papers had lately a striking cartoon, representing the famous picture of the signing of the Declaration of Independence, but a new figure is introduced upon the scene. He is a modern banker rushing in and saying to the Fathers as they are about to sign—"For heaven's sake, don't sign—It will hurt business."

Also there is too much of this low growling spirit abroad, but we may hope that a better day is dawning. In both of the old national parties leaders are arising who are calling to higher ideals.

And powerful as the selfish interests may often seem to be, we may yet believe that the forces of righteousness are more powerful. The poet Shelley has been called an athiest, but well may we emulate his faith, when he sings of

That power that yields the world with  
never wearied love,  
Sustains it from beneath and kindles it  
above.

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#### AMERICAN SINGLE TAX LEAGUE

##### SECRETARY'S REPORT.

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The efforts of the American Single Tax League for the past two months have been devoted to the extension of its membership list. The theory underlying its formation was that it should, before attempting any very important work, secure the largest membership possible, and out of such membership secure the election of State Committees who would be charged with the work in their respective States.

With a view to obtaining the largest possible results the Secretary has procured the insertion in over one hundred papers of the notice announcing the organization of the League and requesting

Single Taxers who might see such notice to send in their names and those of their friends.

The results have been as considerable as could be expected from so general an appeal, and the advertising value of the help thus secured has been considerable.

A large number of circular letters to persons already on our mailing lists, soliciting membership, have been sent out. The replies received are not so large as we had hoped for and the Secretary appeals to such readers of the *Single Tax Review* as have not responded, to do so at the first opportunity.

Notices have been sent out to the Church organizations in the vicinity of Greater New York offering to send lecturers, and some meetings have been held, but as practically all arrangements for the present season had been made before the letters were sent out, we must look to the fall for larger results along this line.

It is the desire of the officers of this League to organize as soon as possible Committees for the various States, and those who agree with this plan can help very materially by increasing the membership roll. It should be remembered that under the instructions issued by the Conference, no one can be a member of a State Committee or vote for a member of a State Committee unless he has qualified by signing an enrollment blank and paying his membership fee.

The Exhibit of Congestion of Population in New York contained so many striking illustrations of the principle of our doctrine that we thought it would be wise to call the attention of the Single Taxers residing in and about Greater New York to it. A great many responded to our notice and went to visit the Exhibition. Few acknowledged our communication or wrote letters as we suggested. The Secretary regrets that he is unable to congratulate Single Taxers generally on the attention which they pay, or the promptness with which they reply to, communications relating to the work.

As an illustration of the way in which some of our members have taken up the work of enrollment we quote as follows:—

Mrs. M. writes "Please find herewith

my check for \$9.00 and the names and addresses of nine Single Taxers of this city who desire to join the A. S. T. L."

Miss S. writes' "If you were to appoint me to send you a list of Single Taxers, or those who had some sympathy of the movement, I would feel in a better position to undertake this than if I were to undertake it merely in response to your general appeal. I would then try to send out circular letters with addressed enclosed postals, to myself, and in my letter would perhaps embody a few terse sentences explanatory of the subject, for the benefit of those to whom the subject might be new, or I might, in addition, or instead of this, enclose a tract setting forth the subject in a manner to favorably and properly inform those of average intelligence and information who yet might not be prepared to give it deep thought.

Miss Y. encloses a list of names and says regarding it—"Miss A. is the principal of one of our grammar schools, and she has traveled considerably and writes much. If you can get her interested sufficiently to work she is a big catch." Mrs. B. is the principal of a public school. Mrs. C. does special work in ——Library—goes about a great deal, is a good talker, has lots of friends. Miss D. teacher of English Literature, is very much interested; needs attention. Miss D., Artist suffragist, nice, kindhearted lady, is much interested. Miss E. is a progressive sort of a radical. Dr. F. is a very busy physician, but I would like to get him into the fold."

JOHN J. MURPHY, Sec.

#### THE TOLSTOY CELEBRATION.

There is but little to report on the proposed Tolstoy celebration. Mr. B. Doblin of this city writes suggesting that a brief biography of the great Russian be prepared from our point of view, and that labor leaders—it being assumed that Labor day is a suitable date for the celebration—be urged to make him the topic of their addresses from the data prepared by the committee, and that newspapers be asked to make special note of the event. To newspapers might be given the bio-

graphy and extracts from his writings. These suggestions ought to be carefully considered, and we trust that our friends will write us regarding them.

It is hoped that Single Taxers in all the principal cities will take steps to make the celebration an event in their locality. Duluth, Minn., is the first city to respond and from a local paper there we extract the following:

"Plans are on foot among the believers of the Single Tax in America to hold a big demonstration next August, which month contains the birthday anniversaries of Count Leo Tolstoy and Henry George.

Samuel Nixon is at the head of the movement in Duluth, and a celebration will probably be arranged for here.

It is proposed to hold the demonstration as a tribute to Tolstoy from Americans for his efforts in behalf of the Single Tax theory."

In this city the Manhattan Single Tax Club has undertaken arrangements for the celebration here, and has appointed a committee to take preliminary steps, such committee being Henry George, Jr., as chairman, Joseph Dana Miller and Whidden Graham. Chas. Sprague Smith of the People's Institute has volunteered to cooperate.

Let our friends everywhere take steps to assure a national celebration that will occasion the widest newspaper comment.

#### DEATH OF A. VAN DUSEN.

We regret to learn of the death of A. Van Dusen, of New York City, at an advanced age. For many years Mr. Van Dusen has been an earnest friend of the Single Tax cause, helping it in many ways. He has long been in poor health. It is impossible to give many facts connected with Mr. Van Dusen's life, for no one could have equaled him in the self-effacement with which he devoted himself to well doing. He has labored and helped with word and works the great cause he loved, and his passing robs us of another of the great and patient souls who have done their share for a better society, quietly, unostentatiously and with no thought of self.

Death has been busy elsewhere. L. A. Russell, of Cleveland, to whom Tom L. Johnson referred *Progress and Poverty* for an opinion upon its logical merits, is dead. It will be recalled that the reading of Mr. George's work also made a Single Taxer of Mr. Russell.

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#### NEWS—FOREIGN.

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##### GREAT BRITAIN.\*

CAMPBELL-BANNERMAN'S REAL SERVICE TO THE CAUSE—LLOYD GEORGE'S REMARKABLE SPEECH IN MANCHESTER—INDICATES THE NECESSITY FOR SWEEPING ECONOMIC CHANGES.

When writing you two months ago we were rejoicing in the fact that the Prime Minister (Sir Henry Campbell-Bannerman) had so far recovered from his indisposition as to be able to take his accustomed place as leader of the House of Commons. Unfortunately, though strong in spirit, he was very weak physically, and he soon had a relapse from which it is to be feared that he is not likely to rally. "C. B." as Sir Henry is affectionately called, has kept up the fight with a very serious complication of diseases, and, we are told by those who have been permitted to see him that he is more cheerful than his followers.

According to a London correspondent writing at the beginning of the month:—

"It is the unalterable belief of some of his most intimate friends that the breakdown was preventable. Had he, they say, gone to the House of Lords as soon as he succeeded to the Premiership, he would have been hale and hearty to this day. Lady Campbell-Bannerman was strongly opposed to his acceptance of a Peerage, and her wishes were to him a sacred law. No sooner was he invested with the post of highest service under the Crown, with the concurrent task of leading the House of Commons, than his wife took to her bed in what proved her final illness. It was her husband's devotion that had much to do with the sudden

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\*This letter was written prior to the death of the premier.



revulsion of feeling that in a few weeks made him the most popular Premier of modern times. When, at three o'clock in the afternoon, he came down to the House of Commons to answer questions, direct the course of business, or take part in debate, members knew that he had been up all night personally attendant on his sick wife. Occasionally it happened that he hurried from the bedchamber to preside over a Cabinet Council before going down to the House. This state of things, lasting through some weeks, was sufficient to break down the health and strength of a younger and stronger man. It was the beginning of the end for which the nation is waiting in silent sorrow."

On account of continued serious illness the Premier on April 5th, sent to King Edward his resignation. By all the progressive forces this was felt to be a great calamity, for without exception everyone desiring political progress had come to love and trust the man who with such consummate skill and tact had brought them from a rent and distracted party to a position of unity and strength such as had seldom if ever been equalled. Everyone feels that the loss of C. B. at this juncture is irreparable.

As was to be expected the King—who was staying at Biarritz at the time—sent for the Chancellor of the Exchequer (Mr. H. H. Asquith) who had been acting as leader during the Premier's illness. Mr. Asquith appears to have had little difficulty in forming a Cabinet which has given general satisfaction. He has handed over the Chancellorship of the Exchequer to Mr. Lloyd George who has been succeeded by Mr. Winston Churchill as President of the Board of Trade. Mr. Walter Runciman—a good young Radical—has taken the place of Mr. Reginald McKenna as President of the Board of Education, the latter having succeeded Lord Tweedmouth as first Lord of the Admiralty.

Some other changes of less importance have also been made with the result that a great many people regard the ministry as stronger and more Radical than ever. Whether this is so or not remains to be seen. It is certain that by the resignation of "C. B." we, as Single Taxers, have lost our best friend.

By his many straight and strong utterances on our question "C. B." has done more than all the other Liberal leaders put together, to give our question the prominent position which it occupies to-day, and if, as I yet expect, that we shall get legislation on our lines, it will be due to the influence and forces set in motion by him. I venture to say that your correspondent, Mr. Bagot, stands alone amongst Single Taxers in England in believing that "C. B." could be either bullied or coaxed into slackening his efforts to pass measures for the taxation of land values.

When the history of the last ten years has been written and all the facts of the case laid bare, it will be found that this good man was in every sense of the word:—

"Statesman, yet friend of truth, of soul sincere,

In action faithful and in honour clear."

Like Lord Rosebury the new Premier has been connected with the Imperialist section of the Liberal party—a section which could hardly have the confidence of Radicals. However it has to be admitted that Mr. Asquith has served faithfully and well under his predecessor, and by faithful and good service has won the exalted position he now holds. Personally I am inclined to think that Mr. Asquith has profited by his close connection with the Ex-Premier, and, from a close observation of his recent work I am inclined to think that we have reason to hope that he will do all that he can to carry on the work mapped out by his former chief. Mr. Asquith is a comparatively young man (born 1852) and has under him the youngest cabinet which ever controlled the destinies of this country. The question of greatest interest to your readers is as to what the new cabinet will do to advance our cause. I am not yet without hope, especially when one remembers Mr. Asquith's recent utterances on our question, as reported in my last letter.

Again (Feb. 26) the House of Commons passed the Scottish Land Values Bill through Committee and third reading by 347 to 90 (majority 257). What will be the end of this bill yet remains to be seen. It has had a first reading

in the House of Lords, and some of our friends think that it will be passed in some form—probably by limiting it to urban districts and perhaps by making it optional.

We are looking forward to the introduction of an English Valuation after Easter, but of course, the Cabinet changes with the loss of time involved will necessitate the dropping of a portion of the government programme.

So far as one is able to judge at the present time the failure to get our measures passed by the present government would mean the putting back of the clock for a long time. None of the socialist parties here appear to see what the Taxation of Land Values really means or what it will do to solve many of the problems for which they have their own little palliatives—palliatives which won't even palliate. Just now the elections are taking place in Yorkshire and Lancashire on account of Messrs. Runciman and Churchill having to seek re-election consequent on their appointment to offices of profit under the Crown. The fights are mainly turning on Free Trade, Licensing and the Education question. The Land Values question seldom receives any attention in these contests. However, it is well to know that Mr. Runciman has long advocated the reform, and Mr. Churchill is also favorable.

Yesterday, Mr. Lloyd George paid a visit to Manchester and delivered his first speech as Chancellor of Exchequer in support of Mr. Churchill. The correspondent of the *Liverpool Post and Mercury* writing of Mr. Lloyd George's speech said:

"In a voice now somewhat mellowed by the passing years, but in a style almost totally unrestrained by the dignity and responsibility of high office, Mr. Lloyd George offered a brilliant defence of the policy of the Government against privilege and monopoly, in education, licensing, and commerce, questions which in a few burning sentences he raised from the sordid level of electioneering dodges to the high plane of ethics. His handling of the Free Trade question and his exposure of the lunacy of Tariff Reform rank among his best performances, and his eulogy of commercial freedom as the great pacificator of the nations evoked

thunderous applause. I noticed with regret, however, that, apparently through a lapses of the memory, he left undeveloped a most interesting and important train of thought, Free Trade, he said, might be the Alpha, but it was not the Omega of Liberal policy; it was the grand foundation for a fine building, but it was only the foundation. Just at that point he was lured into speaking of the legacy of work he had left for his successor at the Board of Trade. What he failed to make clear, to me at any rate, was the character of the future superstructure and the manner of raising it. The vagueness of his subsequent references to the necessity for the redistribution of the wealth of the richest country in the world was disappointing and the speech, while admirably serving the pressing purpose of the hour, just fell short of a historic pronouncement of future progressive policy."

The Manchester and District Branch of the English League for the Taxation of Land Values has invited the views of the candidates on this subject. Mr. Churchill gave a favorable reply. Mr. Joynson-Hicks, though he did not reply to the committee's letter, has stated at one of his meetings that if elected he would vote against the policy, and Mr. Dan Irving wrote:—"Pending complete ownership and use of all land on behalf of the community, I am in favor of the taxation of land values."

Mr. Dan Irving is candidate for the Social Democratic Federation. Mr. Joynson-Hicks is the Tory Candidate and although a Tariff Reformer he is trying to evade that question and fighting mainly on the Education and Licensing policy of the government.

F. S. SKIRROW.

YORKSHIRE, Eng.

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#### SCOTLAND.

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**SOCIALISTS CHALLENGE MR. URE TO A DEBATE—THE SOLICITOR GENERAL WILL ACCEPT IF HIS CHALLENGERS DRAFT A BILL FOR SOCIALISM.**

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Our interest at present centres round Westminster. The Land Values (Scotland)

Bill has passed Second Reading. You will probably receive details of the Debate from London, and learn also of that strange Liberal, Mr. Harold Cox, M. P., once a strong opponent of landlord monopoly, who last week moved the rejection of the Bill.

Answering a question in the House of Commons regarding an admiralty purchase of a piece of land near Greenock, the Secretary for Scotland said the plot was bought for £27,225, and consisted of 10 acres of land and  $4\frac{3}{4}$  acres of foreshore.

This patch of ground in the Assessor's Roll was valued at about £25. The foreshore was not entered at all.

We are indebted to Mr. Dundas White, M. P. for raising questions of this nature. The answers appear in newspapers all over the country.

The Solicitor General for Scotland, Mr. Alex. Ure, M. P. whose name and whose speeches will now be familiar to your readers all over the world has been invited to debate with a leading Socialist, in Armadale—a mining town in the center of Mr. Ure's constituency. Mr. Ure has agreed provided the socialist speaker will draft a Bill embodying a method by which Socialism can be introduced.

We are all awaiting this Bill with interest and amusement. So far Socialists have had the easy task of condemning and criticizing the proposals of others. Now that they are eager for power, and prepared to accept the responsibilities of a Political Party, it is time for them to submit some definite scheme of action.

The Scottish Land Values Bill, and the Small Holdings Bill have aroused fierce opposition among the Tories and the House of Landlords. They know an attack is being made upon their stronghold.

If the socialists had any foresight they also would actively oppose those Land Bills. One or two of the Socialist leaders instinctively feel that the policy of taxing Land Values will injure the prospects of State Socialism. But most socialists do not understand; and are so busy with two-cent schemes, and peddling palliatives that they cannot comprehend the wider course of events.

We believe, with a tax on Land Values operating in this country, and with small

farmers settled over our land out of the reach of landlord tyranny that the increased opportunities for labor will make men more able to look after themselves and less in need of organization by State Officialdom.

Socialism requires a helpless Proletariat—in order to grow. Liberalism is busy cutting the feet from Socialism and from taxation by pushing forward real Land Reforms.

JOHN WILSON.

BATHGATE, Scotland.

### NEW ZEALAND.

REAL LEGISLATIVE PROGRESS IN 1907—  
CHANGES IN TARIFFS AND THEIR EFFECTS  
—ARBITRATION ACT LIABLE TO BREAK  
DOWN—LABOR NOT LIKELY TO ACCEPT  
TRIBUNALS' DECISION WHERE WORK IS  
EASY TO GET.

During the year 1907 considerable progress was made in land reform and tax reform in the dominion of New Zealand. The session of parliament that year was a record both in length of time occupied and in number of important measures passed. Being the first actual working session of Sir Joseph Ward's Government the party led by that gentleman have reason to be satisfied with their new leader. In land reform the progress made has been partly in the direction of further taxation of land values and partly in the direction of setting aside of eleven or twelve million acres as a reserve, the revenue from which is to be used for public purposes, Education and Old Age Pensions. It will perhaps be remembered by some of the older Single Taxers that the late William Saunders of England, in speaking of compensation to landowners, said, "If we are going to have compensation, let it be for the robbed and not for the robbers." In the Old Age Pensions scheme of this dominion I perceive a partial carrying out of Mr. Saunders idea. The old age pensions of 10/ per week paid to poor people over the age of 75 years, provided by a tax on land values is certainly compensation to those who have been robbed of their opportunities and their earnings.

The tariff act of 1907 is a curious mixture and on the whole I think is in the direction of lowering the total amount of customs duties paid by the people. The duty on sugar is entirely removed, with the result that sugar sells retail at 1¾d per lb. This alone is considerable saving to consumers. Dried fruit, cotton piece goods, silk, linen goods and some other articles are also placed on the free list. In the other direction, however, certain duties are raised, chiefly on boots and shoes.

At the present time there are signs that the semi-socialistic Conciliation and Arbitration act is likely to break down and be abandoned both by employers and employed. The labour conditions prevailing in this country are such that if any Tribunal rules that working men should work at rates that are less or for hours that are considered exacting by the men, the employees will not obey that tribunal, and as there is plenty of employment on better terms elsewhere they simply ignore the Arbitration court's award. If we can so manage the land that labour conditions will continue to improve, the Arbitration and Conciliation law will break down and be abandoned because of its uselessness.

GEORGE STEVENSON.

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#### WEST AUSTRALIA.

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LAND VALUE TAXATION AN ISSUE—FRIENDS OF PRIVILEGE GRASPING AT THE INCOME TAX TO SAVE THEMSELVES—TRADES UNIONS HERE DIVIDED BETWEEN SOCIALISM AND HENRY GEORGE'S TEACHINGS.

Land values taxation is *the* question of politics in this State, due wholly to the energy and enthusiasm of our Single Tax League. There are two political parties in our State Parliament viz. Liberal and Labor. The former is in office and during the last session of Parliament introduced and carried a land values tax, which is now being brought into operation. Unfortunately this tax is mutilated with exemption clauses and linked with an income tax, the bill being introduced as a Land and Income Tax Bill. The legislative council composed chiefly of landlords

rejected the first measure introduced, *i. e.*, the land values tax bill, and accepted the present measure because of the income tax, which means a great reduction in the revenue originally intended to be derived from the incidence of the land values tax. It is significant that the legislative councils in the respective States of our Commonwealth will invariably welcome an income tax in lieu of land values taxation. Our legislative councils are generally elected on a property franchise and prefer any class of taxation to the land values tax. Our legislative assembly is elected on an absolutely democratic franchise *i. e.*, adult suffrage, and it will only need the vetoing of one or two democratic measures by the legislative council when it will soon be reformed or abolished.

The Labor party, now in opposition is in reality a trades union party. Our trades unions are political as well as industrial. During their recent Congress, when their political platform was formed by representatives of trades unions within the State, two schools of thought were in conflict—viz. Socialists and Henry George men. The platform contains among many planks Land Values taxation without exemptions and an Income tax with exemptions to £250. We are not officially associated with either party, and credited to support both or either as occasion requires. Our united aim is to get an unadulterated land values tax placed upon our legislative statutes.

WILLIAM MARTIN.

BOULDER CITY, W. Aus.

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#### EFFECTIVE PROPAGANDA.

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When Louis F. Post announced the probable suspension of the *Public*, the Single Tax movement seemed in danger of losing one of its most effective means of propaganda. For although the *Public* is not a Single Tax organ it does Single Tax work in a field that no avowed organ of the movement can possibly enter. Mr. Post could not were he editor of a paper strictly devoted to Single Tax, freely discuss and advocate many of the ideas, in regard to which there is a

difference of opinion among Single Taxers, but which properly belong to a paper that aims to cover the whole field of fundamental democracy.

Mr. Post has thus been able to reach with Single Tax arguments many Anti-Imperialists, tariff reformers, Socialists and others who could not become sufficiently interested in a Single Tax organ to read it regularly.

The desirability of saving the *Public* seemed worth making an effort. It was only a matter of notifying all who had been reading and enjoying it that they were in danger of losing their favorite intellectual dish and that unless they cared enough for it to contribute the means necessary to prolong life, they would have to dispense with it in future. The notice had the effect of arousing the friends of the paper. Pledges for contributions to a sustention fund poured in, sufficient to make good any probable deficit for three years provided there should be no loss in circulation.

But this does not by any means settle the matter. Mr. Post insists as a further condition of its continuance that there be sufficient increase in the subscriptions list to make it evident that the paper will be self supporting at a date no later than the time the sustention fund will be exhausted.

By far the greater number of pledges were received from Single Taxers. The promptness and enthusiasm with which they responded show that in spite of many disappointments, those affiliated with our movement can be stirred into activity whenever a worthy occasion arises. It shows that any publication which has demonstrated its value to the movement may safely rely upon co-workers to give what aid may be required in time of need.

But because we have this assurance Single Taxers must not for that reason grow lax in their support of publications devoted to our cause. As an illustration of the way the leaven is working, a recent occurrence may be cited. For many years *Puck* has been looked upon, and rightly so, as a periodical engaged in the service of plutocracy. Old Time Single Taxers will remember how in the time immediately following the first George

campaign, its pages were frequently adorned with hostile and abusive cartoons, and how its policy has since then been consistently plutocratic. Consequently *Puck* is the last paper that any Single Taxer would look to find any of the truths of our philosophy presented. Yet recently quotations from the *Public* have appeared almost regularly in every issue, and on March 25th there appeared an excellent Single Tax cartoon on the last page. This cartoon plainly showed how public improvements designed to "benefit the poor" only increase rent. The cartoon would be a far more effective means of propaganda than a ton of well written tracts to put in the hands of well meaning but misguided charity workers. *Puck* is still far from being a Single Tax, or even a democratic paper, but the appearance of such a cartoon, in connection with a number of other matters in its pages, shows how seed sown on apparently the most stony ground, may nevertheless take root and grow. Surely money is well spent that is devoted to a means of propaganda capable of producing such results.

Now a recommendation on an entirely different matter. Single Taxers who want to spend a quiet enjoyable vacation, and are able to take the trip, will make no mistake in going to Fairhope for the purpose. The enjoyment to which I refer, that will be especially appreciated by Single Taxers, is that they will thereby have the opportunity to see for themselves that the Fairhoppers are making "good theories work" to the extent that existing conditions will permit this to be done. A personal investigation of this kind will do more to put an end to all doubt in regard to the policy of the Colony than the perusal of a thousand pages of controversial matter.

DANIEL KIEFFER.

WE have received through the kindness of Mr. John H. Kelly, Single Taxer, a copy of the Bridgeport *Evening Post* which contains a report of the remarkable work of Vacant Lot improvement through the agency of the Special Relief Committee of that city. It was Mr. Kelly who first gested to this committee the adoption of this mode of relief.

## COMMUNICATIONS.

FROM MERVYN J. STEWART.

Editor *Single Tax Review*:

Our Ministry? Might be worse, though Bagot is right in his distrust. It is all right so long as we do not support them because they are liberals, and no more. They more and more lean on us, and we can bear all the strain and welcome it. Walter Runciman is now Minister of Education here (same as Fowlds in N. Z.—a good S. T. billet) but will hardly do much. Josiah C. Weidgwood is his private secretary and has full faith in him. Almost all the new under secretaries taken in to strengthen the Cabinet with the House are very well disposed to us—Col. Seely (Colonies) C. F. G. Masterman (Local Govt.) and McKinnon Wood (Education) in particular—the latter is “fra Glesca”, and Liberal leader on London County Council. Asquith is absolutely uncommitted and if he likes may be honest yet, but his wife is sister to Tennant (Bart.) who was lately asked to resign by his Liberal constituents for anti-land reform votes; he is a ‘multi’ landlord, his sister has wide holdings. Asquith is a penniless charity boy lawyer now making a lot by land through his wife. But so far he has not hampered us.

I have an article in *Westminster Review* for March, may be worth your while to read. It is my first in a big monthly and has received some praise and request for another which is now sent. Weidgwood has an altogether admirable article in April No. of *Socialist Review*, which you might very well reprint.

I hear the first elections of local bodies in New South Wales under the new law for local Single Tax (compulsory for 1d in £1, optional by local body subject to D. L. vote of ratepayers either way, for higher amount needed) has been a triumph for our folk. Many Single Taxers are elected and the proportion of those pledged to tax site values only is about 8 to 1, so any referendum votes organized are to be as we see fit, I fancy! Thank God for Hector Carruthers, the more that his health gave way before he could fall short of our expectations! It is hardly possible

to estimate the effect in State and Federal politics of this the greatest and most widespread Single Tax victory that ever was—at least many secret believers will dare to show their colours, and the silly Labour party will probably modify their proposal in interest of popularity of £5,000 exemption from l. v. tax. It is all very good. I have no news from New Zealand: the heavy surtax on estates of over £40,000 site value was passed last session without any opposition. I don't think it will have much effect, and the local S. T. votes and figures give us a good fulcrum next time the lever is applied. Things seem quiet now. But the November general election may lead to developments.

With best wishes for yourself and the magazine which you conduct with such signal ability and impartiality

MERVYN JAS. STEWART.

FALMOUTH, Eng.

## LOOKS FOR GOOD RESULTS FROM ORGANIZATION.

Editor *Single Tax Review*:

Your efforts to place the Single Tax before the public deserves the support of all Single Taxers throughout the world. As units working alone it is much harder to accomplish the good that would result from organized effort. The light is breaking, however, and we should feel much encouraged.

W. O. BLASE.

YOUNGSTOWN, Ohio.

## HIGH PRAISE FOR THE REVIEW.

Editor *Single Tax Review*:

A friend to whom I sent a copy of the *Single Tax REVIEW* writes: “Thanks for the *REVIEW*. To take it up after the daily paper is like stepping into a pure atmosphere from a room foul with many breaths.”

MARY J. JACQUES.

ARLINGTON, Mass.

JOHN F. FORD, once editor of the *Single Tax Courier*, has left Brooklyn this month for San Bernardino, from which place he will proceed to San Francisco, where he will make his home.

## IS EIGHTY SEVEN BUT MUST HELP.

Editor *Single Tax Review*:

I am eighty seven years old, practically a chronic invalid at home for the last year; but I must help a little the only real surviving *Single Tax Journal* in the United States.

DR. W. S. BROWN.

STONEHAM, Mass.

## REGULATION BY TAXATION.

Editor *Single Tax Review*:

There is one point in the *Single Tax* question which I have never yet seen discussed in a quite rational manner, and I would beg leave to draw your attention to it. It is its connection with the liquor question. Many serious people, though disgusted with the saloon as it is, object to the prohibition doctrine on grounds and with arguments which can not be soberly refuted. They hold that taxation should be used to regulate the liquor business, and some arguments for such taxation seem sound. And to the *Single Tax* theory they object that, if strictly adhered to, it would exclude taxation of the liquor business. I am not so sure that it would. The well known fact that liquor dealers have to pay very much higher rent than any other business suggests the thought that perhaps the proper way to deal with the nuisance may be to tax the landlord who allows his property to be devoted to such purpose. This method could probably be made a better regulation than any other system yet devised. It might revolutionise that business. Let the landlord (and his mortgagee) be directly responsible for taxes, fines and damages and he will want to know where he is at and in grim and sober earnest too.

The landlord, as such, is the natural tax collector and if the liquor business brings him a larger revenue than would any other, he clearly owes that much more to the government.

Does not the *Single Tax* system cover the ground in this case too?

S. TIDEMAN.

PERU, Ill.

## REPLY BY THE EDITOR.

The *Single Tax* would get rid of taxes which are industrially onerous; this applies to all taxes imposed for revenue or protection. Taxes levied with punitive or regulative aim come under a different head—such are taxes on saloons and special taxes on dogs. A man can believe in these and at the same time accept and comprehend the entire *Single Tax* philosophy.

For ourself, however, we believe that prevention of any common nuisance is at all times preferable to its regulation by taxes. If the liquor business is an unqualified evil, like the open sale of morphine, opium, and other poisonous and intoxicating drugs, the prohibitionists, and not the high license men occupy the correct position. But if the liquor problem is only, as we believe it to be, purely a question of temperance—then the remedy is neither prohibition nor high license, but freedom, leaving the manufacture of beer, wines and liquors on the same plane as the manufacture of root beer and soda water. This solution is, if Mr. Tideman will reflect, more in line with the philosophy of the *Single Tax* and he will find the subject treated from this view-point by Henry George in the *North American Review* a number of years ago.

Editor *Single Tax Review*.

ANTICIPATED THE OREGON  
AMENDMENT.

Editor *Single Tax Review*

Enclosed find draft for \$1 to renew my subscription to the *S. T. REVIEW* for another year. It is full of good things. On page 49 I saw for the first time the text of the proposed amendment to the Ore. State constitution.

You may remember that in an article in the *S. T. REVIEW* of Jan. 15, 1906, on the subject of "Direct Legislation and *Single Tax*" I said at one point; "Whenever the citizens of either South Dakota or Oregon become convinced that *Single Tax* should prevail, and their legislatures neglect or refuse to give the desired legis-

lation, the Initiative can be invoked and the popular will secured."

Was this a case of "great minds running in the same channel," or of "auto-suggestion?"

I am very glad that something is going to be done along the S. T. line in Ore., and I shall await with great interest the result of the vote in June.

JAMES P. CADMAN.

CHICAGO, Ill.

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#### GOOD TRACTS WANTED.

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Editor *Single Tax Review*:

Permit me to suggest that The American Single Tax League devote some of its means and efforts in preparing a few, short, forceful tracts for propaganda work, and to this end the REVIEW ask for short articles on the following subjects:—"What is Privilege and how does it differ from capital?" "Tariff Privileges and their power to tax." "Franchise Privileges and their power to tax." "Land value Privileges." In short let us for a time concentrate our efforts in trying to show, those who have not yet learned, what is the nature and power of privilege. How it is created and how it lives by taxation.

Let us have a dozen articles on this subject. "The power to Tax is the Power to Enslave," illustrated by Mr. Bengough's power to enforce the truth, and then let The American Single Tax League print one or two of the best, and through this organization and Mr. Swinney's work send them all over the country.

Let us show the people whom President Roosevelt is educating in the importance and justice of equal opportunity for all just how it can be accomplished. He tells the people that this is a "campaign against privilege." Here is our opportunity. Let us repeat it over and over. That the power to tax is the power to enslave: that Privilege is now seeking to enslave the people more and more, and their only road toward freedom lies in enslaving privilege by taxation.

Politicians of all shades of belief in tariff superstition, politicians who cannot distinguish between the value of a railroad franchise and the value of its capital are trying to obtain votes by talking about

abuses of railroad rebates, and how to curb concentration of corporate power. Here is our opportunity, for only students of Henry George have clear ideas about the nature, growth and menace of privilege.

Let us show that there are legal privileges like the tariff, and natural privileges like the land and franchise privilege, that the one must be abolished, while the others must be re-distributed back to the people.

Let all such tracts be short, brief and clear, after the pattern of Tom Johnson's "The Farmer and the Single Tax."

ELIZA STOWE TWITCHELL.

WOLLASTON, Mass.

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#### A SUGGESTION FROM JOHAN HANSSON.

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Editor *Single Tax Review*:

I am busy to-day, but then I am always busy. I desire to make a few suggestions. I have become more and more convinced that Single Taxers miss a valuable opportunity if they do not try to get some Single Taxers, who are at the same time Prohibitionists, to take up and throw light over the financial problem which the Prohibition movement is beginning to create in the United States. Would it not be well for the American Single Tax League to arrange for an able man (say Bengough who is himself a Prohibitionist) to treat that subject from a Single Tax point of view in newspaper articles as well as in a pamphlet? When I was in Washington I met the Secretary of the Treasury and was told that the temperance movement was likely to make it necessary also for the national government to look for other sources of revenue.

When I saw Mr. Johnson in Cleveland and Mr. Post in Chicago I made the suggestion that Single Taxers should try to get together some time next year a world conference not for Single Tax, but for "*Free Trade, the Taxation of Land Values, and Peace.*"

The conference should be held in Glasgow and the invitation should go from the strongest men in Great Britain. I think the idea might be urged; Mr. Post was especially favorable, and promised to go over if in any way possible. I shall



write to John Paul. I should like you also to consider the matter, to comment upon it, and to begin to work for its success. I think you will realize that such a conference for the purpose of discussing the relations of free trade, land values and peace will be more likely to be successful than one called together for the Single Tax alone. We could get strong earnest men who are free traders, but only sympathetic to the other causes and men who are enthusiastic friends of peace, but not yet aware of the relations it bears to free trade and the taxation of land values. In this way we could get together a body of men whose deliberations would result in much of value and whose work would be given world-wide publicity.

JOHAN HANSSON.

This letter was received from Mr Hansson from Winnipeg just before his departure for New Zealand. Mr. Hansson is now presumably in Auckland. The last issue of the *REVIEW* omitted a reference to a dinner tendered Mr. Hansson by a few of his New York friends on his departure from this city, at which ex-Congressman Robert Baker, John J. Murphy, Edward Polak, Frederick C. Lebuscher and others participated.

We would like an expression of opinion on the suggestion of Mr. Hansson for a world conference to include representatives of the causes named. We think such a suggestion a good one. But we fear the time is too short to prepare for such a conference next year. One year is none too long to work up the details necessary to make a success of such a conference.

Editor *Single Tax Review*.

FROM F. SKIRROW.

Editor *Single Tax Review*.

I was very pleased with your note on Mr. Bagot's article. As an enthusiast I often say strong things against the government, but when one realizes what forces are at work it is much easier to make some allowance for the slowness of the legislative machine. Mr. Fels appears to have much confidence in the Labor Party, but I confess that I have none.

On our question they are no more to be trusted than the Tories, or Whigs of the Liberal Party. I have had more opposition and sneers from these men than from those of any other party.

With all good wishes,

F. SKIRROW.

KEIGHLEY, Eng.

AGREES WITH MR. BAGOT.

Editor *Single Tax Review*:

I think Mr. John Bagot has done well in warning Single Taxers not to pin their faith to the English Liberal Party. The declarations of the ex-Prime Minister and his Colleagues before and during the early days of their ministerial career very naturally raised great hopes in the breasts of Single Taxers, but so far at least those hopes have not been fulfilled, and the recent retirement of Sir Henry Campbell-Bannerman from the Premiership seems disastrous to our cause, because he, above all the members of the Liberal Government, has shown a real knowledge of the great need for drastic land reform and an honest endeavor to deal with it (excepting the Scottish Solicitor General who has done splendid work for us.)

It is well to bear in mind the actual character and composition of the Liberal Party, which, as Mr. Fels points out, is largely made up of middle class men, many of them landowners, monopolists, and large employers of labour. Such men are, as a rule, opposed to any radical change in the social system, such as the Single Tax would accomplish, and it is not to be expected that they would voluntarily destroy their privilege by voting for any such thoroughgoing measure as the taxation of land values; and of course the government knows what degree of support to expect from their followers in any such legislation.

I believe it to be of the most vital importance that we should maintain our independence of all political parties, and this does not mean a helpless isolation, but more freedom and greater support from the thinking men of all parties. Perhaps some one will say this desirable independence still exists—I won't dispute it, but there seems to be a general

inclination both on the part of our supporters and our opponents to identify our Leagues with the Liberal Party, and very little is done to correct that impression.

I have known our work to be hindered because subordinated to Liberal influences, and have seen the new life and energy that manifested themselves when those influences were removed. That the majority of our members, and many of our best workers are Liberals, does not effect the position.

Our work is surely to convert all people—Liberals, Tories, Socialists and others—and I believe we shall best accomplish that by avoiding even the appearance of a union with any political party whatever. As Mr. Bagot says—the Single Tax is a distinctly moral and religious movement, and it will be hindered by hitching it to any political party machine.

ARTHUR H. WELLER.

LONDON, Eng.

HERE is a good story told of John Z. White. After one of his lectures a handsomely gowned woman, evidently a woman of wealth, approached him and said;

"Do you mean to say, Mr. White, that under the system you advocate there will be no mistresses and servants?"

"Well, madam," answered Mr. White, quizzically, perhaps it might be arranged. *Whose servant would you like to be?"*

## NOTICE

Please send us the names and addresses of all the persons you know who are, or may become interested in the Single Tax, and we will send them literature free of cost.

### SINGTE TAX INFORMATION BUREAU

E. B. SWINNEY, Secretary

134 Clarkson Street, Brooklyn, N. Y.

## AMERICAN SINGLE TAX LEAGUE

27 Union Square, New York

has secured headquarters at the above address, to which it invites Single Taxers visiting New York. The league wishes to prepare the completest list possible, of Single Taxers throughout the United States and Canada, and will be grateful for names sent in.

Duplicate names which give any particulars as to occupation, church or other affiliation, leisure, opinions, and so forth, are most useful to us.

The membership fee is \$1.00 per year.

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Gerard Winstanley, the Henry George of the Commonwealth period, has been dead over three hundred years. But his message, that "True Commonwealth Freedom lies in the free enjoyment of the Earth," is beginning to be appreciated by those to whose emancipation he unstintedly devoted his life. On Tuesday, February 11th, the Manchester unemployed visited St. George's Hill, Weybridge, to place a small altar on the scene of his heroic endeavors. Those who would know all about Winstanley and his doings should read

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Mrs. Goldzier is large enough in her mental vision to see the great truth in the wisdom of Henry George, and she is brave enough to dare associate the name of the denomination she represents with the philosophy she advocates.

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Under the above title is discussed and presented rather forcibly some truths that everybody ought to know and most of all the taxpayers.

THE BAYONNE DAILY TIMES.

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1. A Fraternal Organization to provide a Pension or Income for old age, which it will do.
2. The older you become, the larger your income will tend to grow.
3. The Organization includes a provident benefit or tontine life annuity system which has original and unique features.
4. No assessments to be paid. Only payment of annual dues of \$1.00 (or more if you prefer, and which you may vary any year), on which yearly dividends or earnings will be paid, and which earnings members can draw out at the beginning of each year, including the first year of their membership.
5. Every Dollar so paid as "Dues" purchases one "Tontine" Share, any number may be thus bought.
6. For the year ending December 31st., 1907 an average dividend of 7½ per cent. was declared on all dues or shares paid to date, and the rate of interest will gradually increase as the Organization grows older.
7. No sick or death benefits paid. No assessments levied.
8. It is the reverse of Life Insurance in as much as it provides for the living investor and not for his survivors, and the conditions of a person's health or age is not a consideration to becoming a member. It differs from the French Tontine System in that the principal abides as a perpetual fund and is not used for outside purposes.
9. The plan is this: Each member subscribes one dollar or as many as he pleases yearly, which forms a fund called the benefit fund, which is invested in safe, income producing assets, such as government bonds, first real estate mortgages and savings banks, and the net income of the benefit fund is divided, pro-rata, among the members annually.
10. The members are put into classes, that is, the year of their birth designates their class. As one and other members of the class drop out by death or final disappearance, their principle is apportioned among the rest of the class, in proportion to the total amount of dues paid or number of shares to their credit, and as time goes on, the survivors get increased income until ultimately the sole survivor of his or her class takes the whole income of the entire class fund as long as he or she lives.
11. When the last survivor of a class dies that income is divided annually among all the living members of all the outstanding birth year classes irrespective of age.
12. The unique point about the whole benefit system is, that ultimately every one leaves his net dues as an inheritance for the benefit of his fellow members. Practically the members make their wills as to their dues in each other's favor, and in this way an endowment of savings is built up and as the years go on members will enjoy the income of moneys left in the fund by departed members.
13. There is already an endowment fund, which will, it is expected, be augmented by further donations. One-half of the earnings of this fund is added to the endowment fund itself to increase and perpetuate it, and the other half goes to increase the benefit fund. The benefit fund thus consists of the net dues paid by members, one-half of the income of the endowment fund and the donations received to increase the fund.
14. There is a possibility, by paying \$1.00 per year for dues, of drawing out an income of hundreds of dollars every year as long as you live, if you survive the average or ordinary age.
15. For an example; suppose one thousand persons forming a class all having the same birth year become members at the age of forty-five, and considering that they would live twenty years longer, which would make their age sixty-five when most of the members would be dying away and there would be only very few members left of their particular birth year class, this would be the result:

Annual dues of one member	\$1.00
Twenty years' dues one member	\$20.00
" " " of one thousand members	\$20,000.00
80 per cent. of this invested at 5 per cent., annual earning of class fund would be	\$800.00
This to be distributed each year to all surviving members of class.	
Last living member of class would be entitled to yearly income of	\$800.00
Last two members would be entitled to yearly income of	400.00
" four " " " " " " " " " " " "	200.00
" eight " " " " " " " " " " " "	100.00
" sixteen " " " " " " " " " " " "	50.00

As long as they live.

With an increasing income yearly as long as they lived, all on a payment of \$1.00 dues per year,

16. Thus, by the purchase of shares with "dues", you may secure for your wife,

or child or friend (if not for yourself) an *improving* life annuity, which may amount to thousands annually before the death of such beneficiary, and which in any event, will probably be worth more (on the whole) than anything else that this money would buy. (One French "Tontine" was so large that a widow for whom her husband had invested 300 francs—about \$60.00—was drawing before she died an annual income of 72,000 francs—over \$14,000.

17. A Membership Certificate would make an appropriate and useful birthday or Christmas gift for a little child, planting a seed quite capable of growing into a valuable source of additional income in after life.

18. The Organization to be safe-guarded by the following form of organization: Each member of the Commonwealth pays an initiation fee of \$1.00 which entitles him to a certificate of membership. The active members are formed into five groups. First degree, primary or neighborhood groups; second degree, borough groups; third degree, county groups; fourth degree, state groups; fifth degree, national groups. A primary or neighborhood group is limited to 500. All the active members of the Brotherhood are integral parts of each representative group, with which his neighborhood group is affiliated. The councils of the higher groups are formed of delegates from the lower groups.

19. One important feature is in the form of proportional representation in the Organization, and power of recall, which will make it impossible for any person or set of persons to control the Organization or its finances as is the case in our life insurance companies and other financial institutions.

20. It will be a material assistance to the members of the old-line Life Insurance Companies and Life Insurance Orders and Fraternities in which the cost of continuing membership is continually advancing.

21. Safe investing of the funds is assured by the Organization adopting the N. Y. State Savings Bank laws governing investments.

22. The greatest advantage to be obtained by joining *now*; because, *each year* the inheritances due to deaths in your year class are apportioned to the survivors *then in*, and he who waits ten years or longer receives no portion of this distribution, but only begins to take his inheritance the year of his admission.

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Bond and Mortgage guaranteed by New York Mortgage and Security Company (5 per cent.)	\$1,300.00
Deposits in Emigrant Industrial Savings Bank, New York (Book 522,856)	688.76
United States Registered 4 per cent. Bond of 1925 (No. 7327)	100.00
Cash in hands of General Secretary (Charles Frederick Adams)	62.442
	<b>\$2,151.18</b>

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*Persons desiring membership in "The Brotherhood" are informed that:*

1. *The first cost is \$2.00 one dollar of which is initiation fee the other being annual dues.*
2. *That, therefore, to be in good standing, so as to receive the cash dividend each year, only payment of the \$1.00 benefit dues is required. No assessment.*
3. *One may omit the payment of the benefit dues six successive years without forfeiting right to participate in future dividends in such after years that the benefit dues are paid: and this without the inforcement of back dues.*
4. *Membership is open to all, from the one day old babe to the centenarian (no limit) male or female.*

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