

social problems and accepted the Henry George solution for our economic troubles. He next took up special newspaper work in Washington, D. C. He started the *National Single Taxer* in Minneapolis and built up a circulation of nearly seven thousand. It was a paper of which the cause had every reason to be proud. Coming to New York he revived the publication of this paper., in co-operation with Mrs. Hampton, to whom too much credit can hardly be given for the able and devoted assistance rendered in this work. When this paper ceased to exist it was succeeded by the *SINGLE TAX REVIEW*, with Mrs. George P. Hampton and Joseph Dana Miller in control.

Mr. Hampton's next activity was with the Alcohol Utilities Company, from which he resigned to engage in farm organization work. He was for five years chief executive of the Farmers' National Council and publisher and editor of the *Farmers' Open Forum*, with headquarters at Washington, D. C.

United States Senator Ladd thus concludes a speech in eulogy of our old friend:

"As one who fell bravely upon the field of battle, let us pledge our fidelity to the common cause, and our loyal support to those who take Mr. Hampton's place upon the firing line to win the farmers' fight for political and economic justice."

Regardless of differences of opinion that may have existed, the *REVIEW* echoes these words of praise for this lost leader.

Mr. Hampton is survived by his widow, Charlotte E. Hampton, and a daughter, Florence Hampton.

A Tribute from John J. Murphy

THE death of George P. Hampton removes from the Single Tax ranks one of the sturdiest and most indefatigable champions that the cause of economic justice ever inspired. From the time when he first heard Henry George's call to service he harkened to no other summons. His was the apostolic spirit which leads a man to count the world well lost, if only the standard of freedom can be advanced a little nearer to the citadel of privilege.

After a long period of striving to influence the thought of men in cities, reflection on the subject convinced him that the real hope for the triumph of economic justice lay in the conversion to the Single Tax of the people of the rural sections. He saw that in a large measure the rural vote was the determining factor in shaping national policy. Once he made up his mind on that subject, he never swerved from his objective, though the way was hard and the going rough.

People seeking the line of least resistance deemed him fanatical and unpractical. They pointed out that the farmer had been deluded into the belief that the taxation of land values would be a fatal policy for rural dwellers and that they were difficulty to change once they had become confirmed in either truth or error.

But George Hampton was convinced of three things; first, that the farmers had the power to mould the government,

second, that despite all jokes as to their prosperity they were as a class the most oppressed section of the nation and the worst sufferers from economic injustice, and, third, that, in the mass, they hated wrong and might be roused to remedy it quicker than the cynical population of towns and cities. He knew that in order to gain the farmers' confidence he must suffer with them and serve them, and he did both faithfully. His reward was that he gained the trust of some of the ablest men whom the farmer movements had produced.

By all material standards his life was a failure. He did not live to see the success of his cause; indeed his demise was overshadowed by deepening clouds of reaction, which seemed to indicate that privilege, rejuvenated by the blood-battle of the war, had taken a new lease of life and tightened its strangle-hold upon civilization and mankind. But such was his faith in the triumph of the right that he never allowed discouragement to influence his conduct. He fought on through poverty and discouragement sustained by his wife whose devotion to principle was no less fervent than his own.

Those who came within the sphere of his influence will deplore his untimely departure. The best way that they can testify to their affection for him and respect for his character is by renewed effort for the cause to which he devoted the whole of his mature life. JOHN J. MURPHY.

Halifax Retrogrades

IT IS with regret that we find ourselves obliged to record the abandonment by the city of Halifax of an interesting taxation experiment which was headed in the right direction. Indeed the experiment deserved wider publicity than it received, but like so many other important events occurring during the war it failed to attract attention outside the area affected.

In July, 1918, a Tax Act was adopted by the City Council which provided that buildings and other improvements should be assessed at a fixed rate of 1.75% while land should bear the difference between the sum raised by the taxes levied on improvements and business, and the sum necessary to defray the municipal expenses. It will be seen at once that this was a most important departure. The first year the new system went into effect the land tax rate was 5.42%; in 1920 it was 5.46%; in 1921 the rate was 8.27%, due in some measure to extraordinary expenditure. One may believe that land owners "sat up and began to take notice." They took notice to such effect that the Tax Act was rescinded and the city has gone back to assessing land and improvements at their cash value. The business and house taxes have also been changed. This action is regrettable and it may be doubted that it meets with the approval of citizens generally. Of course, to those who do not give the subject careful consideration 8.27% looks like a big tax, but such rates will be inevitable under any system which works toward Single Tax. As we tax on selling value of land and not on the full annual value capitalized, it is clear that as the rate of taxation rises the selling value must fall