own resources, vote their own assessments, vote a disposal of the revenue, I think the majority would vote wisely. If, for one year or two, they should vote too low an assessment and have too little money to spend, they would certainly be turned out the next year. Those on the margin and occupying comparatively cheap land would, I should think, always be at least a large minority. Add to these those who have public spirit, who want the public utilities liberally and well administered, the Single Taxers who want the full rental value assessed, and the Single Tax idea and self government would certainly be safe in Fairhope. It is useless and wrong to force people into virtuous ways, even if it be to make the Single Tax theory effective in practice. If the operation of the Single Tax does not bring over to it a majority of those who live under it and have its benefits, then it will not survive and ought not to. In Leclaire, which I have built up in the last fifteen years, I have instinctively followed the plan of leaving all individual matters to the residents. The public utilities are carried on by the business corporation, of which the main portion of the residents are a part, but all the residents have a full voice in what shall be done and what shall not be done in a public way. In no manner whatever has the power or the influence of a boss been exercised or felt. The public utilities, in all their ramifications, have been submitted to a referendum of all the residents by carrying out those that were suggested and by discontinuing those that were apparently not wanted. I refer to this, not as paralleling a Single Tax colony or as a duplicate of Fairhope, but as throwing light on the attitude that should exist between those who have the power, in whatever way it may be held, and the body of the people. The important thing is to carry out the will of the people, to recognize the expressed or clearly indicated wishes of the people. Whatever this leads to, be it better or worse, the people are entitled to have. Complete democracy may be carried out under any legal system. Single Tax stands first and foremost for Democracy, including equal, practical opportunities for every one.

I do not take kindly to the personal criticisms that have been made by some of the critics. That is too easy and common a practice. No one who does anything of consequence is proof against it. Washington, Lincoln, Wesley, and all great men have had a liberal share of it. It is the plan of conducting Fairhope, and only that, that Single Taxers are entitled to consider and

criticise.

N. O. NELSON.

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FROM EDWARD QUINCY NORTON,

Editor Single Tax Review:

Misunderstandings are ever one of the most fruitful causes of dissensions and disagreements. One of the most common mistakes made by correspondents who write me in regard to Fairhope and my position in reference to its claims is exemplified by that of a comparatively new worker in the Single Tax cause, who writes that he "is at a loss to understand the reason for my opposition to Fairhope, which seems to have taken shape the last few months, while the colony has been going on for years." I therefore deem it best to state the facts in regard to my attitude towards Fairhope and the Fairhope plan, for with me the two have always been kept separate, as the following scrap of history will show:

When the founder and former Secretary of Fairhope colony wrote me his first letter from Des Moines, asking my opinion as to the advantages Baldwin

county offered as a location for the colony he was organizing, I answered by giving him all the information possible as to climate, soil, people, price of lands, etc., etc., but was careful to emphasize the fact that, under our State laws, the Single Tax could not be put in operation; that I feared there would be misapprehensions if the colony were to come here claiming to apply the Single Tax; that to my mind there were many reasons why his colony plan might work more injury to the Single Tax movement than it would do good; that the Single Tax idea or its application did not require any colony plan, whereas his plan would lead people to understand that an application of the Single Tax required that, since they would have to buy the land on which to found their colony.

In any application of the Single Tax at large, the State or Government would have to first buy out all the land owners and then divide up this land among the people; that, in short, all their devices for running their colony plan would be thought by the people to be a part of the Single Tax plan, as laid down by Mr. Henry George, but that these disadvantages under which they would have to work would be thought to be by the people what might be looked for if the State were to adopt the Single Tax plan; that such plan would work an injustice to some by refunding to some of its members State and county taxes which they paid on their personal property and improvements, which taxes might exceed in amount the rent they were called on to pay for the use of colony land; that some would pay for the privilege of living on colony land and on the less desirable locations, while others would be paid for occupying colony land, on some of the more desirable locations; that the colony plan involved the undemocratic method of governing without the consent of all the governed; that, should the colony fail, its failure would be heralded all over the world as the failure of the Single Tax to work when practically applied. These and other reasons were written then or stated later to the founder of the colony, in support of the position I took; these have been my views ever since, and have been at all times maintained by me consistently. openly and though always in the most friendly way, persisted in at all times and under all circumstances. These facts are within the knowledge of the founder of the colony, to which he will, I am sure, at any time cheerfully testify; that while I have at all times and to the best of my ability aided the colony and the colonists, I have also retained my own views as to the colony plan. That these views are no new conviction with me is also known to Mrs Marie Howland, Miss A. A. Chapman, Mr. and Mrs. C. K. and F. L. Brown, Messrs. C. L. Coleman, Howard Leech, Charles Shalkenbach, S. S. Mann, P. A. Parker, Mr. and Mrs. E. Smith, Mr. and Mrs. W. E Brokaw, Rev. G. W. Wood and others who have at some time lived on colony lands, or are now residents, and to nearly all the leading Single Taxers—certainly the older ones of the country; for to the residents and former residents I have always spoken plainly, stating what in my opinion were the objectionable features of the colony plan. To the leading Single Taxers at a distance I have written in the same vein, and what it seemed to me as likely to result from the Fairhope colonly plans has transpired. Some of the "possible difficulties" I foresaw and sought to point out to the colonists have eventuated, to the justification of my warnings as expressed from the beginning.

These facts demonstrate that my position has not been one of opposition to Fairhope or its members individually, but to the colony plan; that this opposition is not something which has "taken shape in the last few months," but has been maintained from the beginning, and for the following among other reasons: For ten years previous to the coming of the Fairhope colony to Alabama, I had been advocating through the press, on the public platform and in every day contact with the people here, the principles of the Single Tax. I

am the oldest Single Taxer, in point of service, in this State, if not in the South. This, in addition to my having been the Committeeman for Alabama, on the National Single Tax League, ever since its organization at the first conference in New York City, made it widely known throughout this section that I was a Single Taxer, and to have allied myself with the colony would have been a practical admission that I commended the colony plan, when really such was not the case.

Some Single Taxers, North and East, wrote to know why I did not publically disapprove the Fairhope colony plan, if I could not approve of it; some even of the National Committee advising that the Fairhope matter be brought up before the National Committee, and if they approved of the plan, to aid in pushing it; if, on the other hand, they disapproved of it, to state and advise

Single Taxers all over the country to have nothing to do with it.

To all such advice I replied that, in my opinion, the Committee of the National Single Tax League had no power to enforce any expression of their opinions upon others, and that under the law of equal freedom, these people should be left free to work out their own plans, so long as they did not interfere with the equal freedom of others. Because of the misunderstandings on the part of so many Single Taxers resident at a distance, which misunderstandings are shown in their letters to me and to Single Tax and other publications, I have found it necessary to go thus at length into local history and what may seem at first, matters of mere personal interest, rather than into principles. This letter must be my answer to those who write me, some from one side and some from the other, to know how I can consistently aid Fairhope while opposing the Fairhope plan, or "consider myself friendly to the people there, while I am still opposing their plan."

The following are some of the facts in the case: The Fairhope plan is not the plan of the people there; if it were left to them, they would change it in some important respects and these people are kindly disposed to all who are aiding them to make the desired changes. If left to a popular vote of the renters to-day, members and non-members, they would be willing to assess all taxes on the rental value of their land alone, providing they could fix the rentals; in other words fix the rents in accordance with the law of supply and demand and not as now fixed by a council of five. This would not entirely remove the in-

justice of the present plan, but it would make it more endurable.*

The Fairhope plan does not "equalize the varying advantages of location and natural qualities of all tracts of land," because it undertakes to repay to renters the tax they pay to the state and county on their personal property and improvements, and an inspection of the Rent List for 1905 will show that the amount of such personal property and improvements may enable one to occupy one of the most desirable lots and be paid for doing so, instead of having to pay for such occupancy.

ILLUSTRATIONS FROM FAIRHOPE RENT LIST.

Mrs. M. E. Mead. Rent \$25.00. State and County taxes, \$5.60, repaid by the colony, leaving \$19.40 as the price she pays for occupying two lots.

Wm. Call. Rent \$29.90. State and County taxes, \$23.35, which leaves \$6.55 as the price paid to the colony for his occupying one lot, No. 3, and 50 foot lot 4.



^{*&}quot;The value of lots, like that of everything else, is governed by the law of supply and demand. Lots are worth what people are willing to pay for them—not a single individual, but enough to constitute a general demand."—Fairhope Courier, Jan. 13, 1905.

- C. K. Brown. Rent on 1 lot at \$20.00 and 6 lots at \$15.00 each, total—\$110.00, less \$21.19 for occupying 7 lots.
- Anna B. Call. Rent on 3 lots \$37.50, less \$8.40 taxes refunded, leaving \$29.10 for the use of 3 lots in the business centre of the town; \$9.70 a lot.
- Miss A. A. Chapman. Rent \$20.00, taxes \$2.94, leaving \$17.06 for her to pay for the use of 2 lots on a back street. Originally one lot, when taken, but replatted without her knowledge or consent, making 2 lots and doubling her rent.

Mershon Brothers. Rent \$214.15. Last year, 1904, their rent was \$130.83 of which \$87.49 was refunded in taxes; this years refunding I have not yet been able to ascertain. I am assured that for a number of years their taxes refunded to them, was greater in amount than their rents, so that they were paid for occupying colony land.

- L. S. Massey. Rent \$6.75 on 5 acres over 1 mile out. Taxes \$8.64, leaving him \$1.89 ahead.
- W. S. Baldwin. Rent, 5 acres at \$2.00 per acre and 5 acres at \$1.50 per acre, total \$17.50 less \$3.22 taxes, leaving \$14.28 for 10 acres of land, some of which he states is too hilly and sandy to cultivate. His rents have been again raised, so he states, this time to \$23.00. He asks to have these rents compared with the following statement of Mrs. E. A. Baldwin who owned in Green, Clay county, Kansas, a 20 acre farm, all improved and under cultivation; orchard, vine-yard, finished house, barn and all out buildings, which she sold for \$900.00 and on which her taxes were \$9.00.
- F. L. Brown. Rent \$34.00 for 25 acres at \$1.00 each; 5 acres at 60 cts., and 10 acres saw mill site, \$6.00. Out of this is taken \$24.89 for refunded taxes, leaving \$9.11 for the rent of 40 acres, a mile out of town.
- W. A. Baldwin. Rent \$15.00 on 90x112 feet adjoining lot on which is store owned by C. K. Brown. Rent of second lot from store, (low land) \$7.50, total on 2 lots, \$22.50. Taxes refunded, \$33.18, leaving him \$10.68 ahead. If to the above is added the rent of the lot on which is the store of C. K. Brown, rented by him, it would bring his rents up to \$45.50.
- Mrs. M. A. Robinson. Rent, \$25.00 for lot on bay front. Taxes refunded \$18.20, leaving \$6.80 as the cost to her for occupying one of the most desirable bay front lots \$10.00 is however charged for bath house privilege.
- Mrs. F. W. Call. Rents, lot 3, \$22.00. Lot 4, \$13.10. Total \$35.10. Taxes refunded, \$4.20 leaving her rents to average \$15.45 per lot. These lots adjoin the lots of Mrs. Annie B. Call next east, (18-19-20 Division I, Block 3) and while the rent of the last mentioned lots average \$9.70, those of Mrs. F. W. Call average a rent of \$15.45, tho' farther away from what is admitted to be the central point of the town, i. e. the town pump and Mershon's store. It will be seen plainly here, that it is not the application of any plan to "equalize the varying advantages of locations and natural qualities," which fixes the net rents one has to pay under the Fairhope plan, for the use of its lands, but that it is the amount and value of the personal property and improvements on which the colony refunds the State and County taxes.
- E. B. Gaston. Rents, east $4\frac{1}{2}$ feet, lot 3, block 7, \$1.00. Lot 4, west 89 $x\frac{1}{2}$ feet, less 32x100 feet, \$16.63. Total \$17.63 less taxes refunded, \$16.57, leaving \$1.06 rent for land occupied on the main street and opposite to the lots occupied by the Calls referred to above.



Mrs. S. E. Greeno. Rents, \$30.00 on 2 bay front lots. Taxes refunded \$11.90, leaving \$18.10 rent for the 2 lots, or \$9.05 per lot, which may be compared with the \$6.80 paid by Mrs. M. A. Robinson for lot nearer the bay front.

James Bellangee. Rents, \$6.50 on 2 acres at \$2.25 and 2 acres at \$1.00. Value of improvements, or amount of taxes refunded, is not shown on the statement from which the above facts and figures have been compiled and which was furnished to me by the present Secretary of the Colony, but the value of the property is not less than \$500.00, which at the rate of taxation now ruling here, i. e. \$1.40 per \$100.00 would make the tax exceed the rents, he therefore being paid to occupy colony land.

While colony farm lands are rented at from 35 to 85 cents an acre, it is most likely that under the Single Tax it would pay no tax, because such land so situated, would have no rental value. Still we may compare it with the nearest adjoining lands, some of which—that of the Stapleton boys—is assessed for taxes at less than \$2.50 an acre, which would bring the rental value down to something like 10 cents an acre. Without multiplying instances, it may be stated that other nearby lands are valued at about the same as those of the Stapleton boys

I cheerfully admit that the Fairhope plan is as well applied as our present state laws will allow, but the facts and figures given above show that this plan does not equalize the varying advantages, etc.—other things being the determining factors, and that there are many cases where injustice is done in the operation of this plan, which would not be the case were the Single Tax in operation. It is therefore misleading and even worse, to call this plan the Single

Tax, or any application of such principle.

Many people have visited Fairhope to investigate the workings of what they have been told was the Single Tax, and have gone away disapproving of it, supposing that they had seen the Single Tax applied. For seeking to set some of these visitors right, whom I have met on the boats and elsewhere, I have been by some few people charged with trying to injure Fairhope. I appeal to the facts and will state that in this communication I have touched upon only a

few phases of the "Fairhope Plan;" there are others.

It may be asked here: What changes would I suggest? The two most important changes would be that of giving to all who directly aid in making the rental value of Fairhope land, a voice in fixing the amount of such rentals. Second: That in all statements made by the officials of the colony, by its official journal, and so far as possible, by all Fairhope's friends, an attempt shall be made to show, if ever so briefly, the difference between the Fairhope colony plan and the Single Tax.

EDWARD QUINCY NORTON.

DAPHNE, ALA.

IN DEFENSE OF FAIRHOPE.

Editor of the Review:

Two editorials from the Daphne (Ala.) Standard, edited by Mr. E. Q. Norton, were reprinted in the Spring number of THE REVIEW They criticised the Fairhope colony and made suggestions as to how it should be administered.

The statement is made by Mr. Norton that if a proposition to raise local or direct taxes from land values alone were submitted to the citizens of Mobile,

