

THE PASSING OF A LEADER IN THE MOVEMENT.

"And through thee I believe
In the noble and great who are gone;
Pure souls honour'd and blest
By former ages, who else—
Such, so soulless, so poor,
Is the race of men whom I see—
Seem'd but a dream of the heart,
Seem'd but a cry of desire.

Yes! I believe that there lived
Others like thee in the past,
Not like the men of the crowd
Who all around me to-day
Bluster or cringe, and make life
Hideous, and arid, and vile;
But souls temper'd with fire,
Fervent, heroic, and good,
Helpers and friends of mankind."

Tom L. Johnson died at Cleveland on Tuesday, 10th April, at 8.47 p.m., after a long and painful illness. A year ago this month we gave a sketch of the life of our great co-worker, now gone to his rest, on the occasion of his visit at that time to Great Britain. Last month we briefly reported from one of his regular letters recording his continued interest in the British movement for Land Values Taxation. In his last letter, dated April 3rd, a week before the end, a few brief lines of a personal character, he closes with the words: "With love to all the friends." On April 13th all that was earthly of Tom L. Johnson was taken to Greenwood Cemetery, New Brooklyn, New York, and laid to rest there in a grave close to the one where the body of Henry George rests.

Tom L. Johnson was a brave man, and as generous and kind as he was brave. He was for years the close personal friend of Henry George, and an uncompromising advocate of his teaching. As Mayor of Cleveland he proved himself to friend and foe alike an unselfish humanitarian civic ruler, and under his régime Cleveland acquired a reputation as the best-governed city in the United States.

Mr. Brand Whitlock, Mayor of Toledo, a friend and coadjutor of Mr. Johnson, pays him the following tribute:—

"In the passing of Johnson the nation has lost one of its best men. His career held the picturesque and dramatic qualities that inevitably distinguish a great personality. He was and will be a force for truth, equality, and brotherhood. He had the pity of an Altgeld for the poor; he had the love for humanity that was in the heart of Golden Rule Jones; he beheld the vision of Henry George, and when he caught the vision he went to work to lift the burden from mankind. He called himself a Democrat, but he was greater than his party, as Democracy itself is greater than all parties. He was no mere reformer. He was a politician in the fine and best sense of a term that has been too much degraded by its own exemplars; he was wholly practical and sane, and it was a noble privilege to have him for a friend."

It was a privilege to have Tom L. Johnson for a friend. He was guided by his love of humanity, his love of freedom and fair play, and for this he gave his fortune, his talents, and life itself. In his brilliant and well-directed fight he showed the highest courage and carried himself even in defeat as a man should. In January, 1910, on the occasion of his turning the executive office over to his successor, he said, in his own quiet, dignified, and captivating manner: "I have served the people for nearly nine years. I have had more of misfortune in those nine years than in any other period of my life. As that is true, it is also true that I have had more of joy. In those nine years I have given the biggest and best part

of me. I served the people of Cleveland the best I knew how."

Tom L. Johnson was a pioneer in the fight for clean govern-

ment. At first he was misunderstood as Mayor of Cleveland by many who afterwards gladly gave him their loyal support. His sunny smile was all-conquering, but behind the smile there was a man who knew "the seasons when to take occasion by the hand and make the bonds of freedom wider yet." Some say he failed to carry his immediate policy in connection with the local street railways. Perhaps he did; but if so we regard it as a mere circumstance in his unwearied and successful labours for the good of the citizens of Cleveland. To them he was "Citizen Tom," and they came to love him for his own sake no less than for his many triumphs on their behalf.

It was a privilege to have Tom L. Johnson for a friend. He was a charming, lovable character in all respects. He would tell you in the sweetest and most entertaining way what he had been doing himself, and before you knew where you were you would be telling him all about yourself—at least all he wanted to know. If you were interesting him, he would turn and look you through and through. At such moments you instinctively felt you were in the presence of a man who could command your attention if not your allegiance. He loved to talk of his fellowship

with Henry George: he would do this when invited by some close personal friend who was at one with him in his unbounded admiration for Henry George's life and teachings.

At the grave at Greenwood Cemetery the Rev. Herbert Bigelow, for many years a close friend of Mr. Johnson's, said these words:—

When we bore Tom Johnson's body through lines of uncovered heads and weeping faces in Cleveland, the thought occurred to us that we should have left the body in that city. There is one spot which has prior claim, however—here, where lie the body of his father and his mother and the body of his dearest friend, Henry George, who was an inspiration in all his work. The great work of Tom Johnson is a part of his country's history, and no greater chapter has ever been written by another. When all of us leave this spot to-day the spirits of Tom Johnson and Henry George will be calling the people from the morass of monopoly into the open fields of freedom.

Mr. Bigelow is right. The spirit of Tom L. Johnson, like the spirit of Henry George, will be leading the people from the land of bondage into the open fields of freedom, so long as there is room for men and women to strive for the uplifting of the race. As Joseph Fels said when the news of the passing of our great co-worker and leader came: "Tom Johnson is not dead.

TOM L. JOHNSON,



SINGLE-TAXER AND
MAYOR OF CLEVELAND, OHIO, U.S., 1901-1910.

He lives, and will live so long as his example remains with us." Tom L. Johnson's life, his courage, his devotion and his practical sagacity as a leader in the fight will encourage those who worked with him and tens of thousands the world over who watched from afar his doings as a single taxer and as a great municipal administrator.

Last year, when he was visiting this country, it was a matter of keen regret to thousands of our people that Mr. Johnson's illness prevented him taking to the platform or going about from point to point to visit the many centres of our educational activities; but he knew what had been done these past thirty years since Henry George carried out his first brilliant campaign, and what he did see drew from him the highest measure of praise and affection for those who had done the work.

In Tom L. Johnson's death we have to mourn the loss of a brave leader and a warm personal friend. He kept the faith. Far beyond the confines of the city he worked for and died for his noble unselfish life inspired men and women with zeal and unflinching decision to strive for the coming of the better day when peace and health and strength will be no longer a dream but a realisation.

J. P.

AN EXPLANATION OF THE SINGLE TAX.

By W. R. HENDERSON (BIRKENHEAD).

We have pleasure in reproducing this essay on the Single Tax read by W. R. Henderson to the Keswick Wesleyan Guild, Birkenhead, at a recent meeting.

DIRECT AND INDIRECT TAXES.

The single tax signifies the abolition of all taxes save that upon land values. Our present system of taxation includes taxes upon such diverse things as beer and cocoa, tobacco and tea, sugar and spirits, and a tax upon our incomes. Under the policy of the single tax all these and multitudinous other imposts would be done away with, and a tax substituted upon land values, this being proportioned to the value and not to the area owned. The single tax, moreover, would be a tax on the site value alone, and in making an assessment the value of buildings and other improvements on or under the site would be left out. Now there are two kinds of taxation, called respectively "direct" and "indirect," a direct tax being, according to J. S. Mill, "one which is demanded from the very persons who it is intended should pay it," while an indirect tax, according to the same authority is "one which is demanded from one person in the expectation and intention that he shall indemnify himself at the expense of someone else," the means by which he indemnifies himself being by raising the price of the taxed article to the consumer.

THE INJUSTICE OF INDIRECT TAXATION.

The magnitude and incidence of indirect taxes are thereby disguised, for who can tell how much he subscribes per year to the Government through the purchasing of such commodities as tea or tobacco? The great statesman Pitt, in denouncing such taxes, said:—"By the method of indirect taxation, you can tax the last rag off a man's back, the last mouthful of food from his mouth, and he won't know what is hurting him. He may grumble about hard times, but he will not know that the hard times have been produced by unjust taxation." Indirect taxation is a system which is consistent neither with the principles of democracy nor with the simplest conceptions of morality. It costs the people much more than the Government receive, in that the merchants through whose hands the taxed commodity passes take compound profits on the tax, and the expense of their collection is enormous. To see the iniquities of indirect taxation and to reject them is to have made one great stride towards the acceptance of the single tax, for the single tax is a form of the direct taxation, since the burden of it cannot be shifted. That this is so can easily be seen by the fact that a tax on a commodity increases the cost of its production, which means a higher price to the consumer, but in the case of a tax on land values the tax could not be shifted by the landlord on to his tenant, since the landlord at the present time gets as much as he possibly can. Besides, the taxation of all land values would increase the supply of available land in the market, for men would not wish, or perhaps be unable, to hold valuable land

idle as they now do, since they would have to pay a tax on its value whether they used it or not.

ABILITY TO PAY OR BENEFITS RECEIVED.

Direct taxes are of two classes:—(1) Taxes that are levied upon men in proportion to their ability to pay (inheritance and death duties, etc.); (2) taxes that are levied upon men in proportion to the benefits received from the public. There should be little difficulty in choosing between these two. The first is a device which is unjust, whilst the second is manifestly fair, and the single tax, falling under this head, is the ideal one. Let it be shown that the value of the services rendered to each individual would be justly measured by the single tax, and we ought to hear no more of the piratical doctrine of taxing men in proportion to their wealth. An honest merchant would not think of charging his customers in proportion to their wealth regardless of the value of the goods they bought of him. That it can be shown that the single tax is a measure of the advantages received by each individual from the State is, I venture to think, a certainty. The value of land arises from the presence of the community, and the advantages of good government, combined with improvements in the methods of production. Wherever men congregate for the purposes of production they must have the use of natural resources from which all our wealth ultimately springs, and upon which we ourselves must live. As men gather together there is competition amongst them for land, which varies in intensity according to their numbers, and it is thus that a first part of the value arises. Again the value of land will be greater or less according as to whether it enjoys the advantages of a good or a bad government. The money spent by the Government in providing public services which give security and advantages renders a value to land. Let the city authorities pave a street, put water through it, sewer it or light it, and land in the vicinity rises in value owing to the advantages of these things. The advantages of public expenditure go to increase the value of land, and thus to raise the rent of land. In paying rent, therefore, we give to the landlord a value which is created by the public expenditure which has come out of our own pockets, and in thus doing it is seen that we pay for our good government twice over—once to the landlord and once to the Government. If we had a single tax upon land values, then, as we all use land, we should contribute exactly in proportion as we benefit from good government and public expenditure. The single tax on land values would fall upon us all exactly in proportion as we used land and thus got the advantages which public expenditure brings, for the single tax would fall upon economic rent, and would make the landlord pay, out of the rent paid to him, the value which had attached to his land owing to public improvements. At the present time the landlord puts the rent into his own pocket, and thus takes from us a value which the public and not he has created; under the single tax he would pay in proportion to the benefits his land received by public improvements.

ON RENT.

When I use the word "rent" let me step aside for a moment to explain what economic rent is, for it is economic rent which I mean when I use the word "rent." Economic rent is a payment made for the use of the land and land alone. Thus your rent which you pay your landlord for your house or shop is not all economic rent, but a mixture of economic rent and something else. It is a payment made up of:—(1) So much for the use of land; (2) so much for the use of a building on it. The first part of the payment is economic rent, the second part is interest on capital. As the single tax is on land values, or, let us say, site values, it is a tax on economic rent, and do not forget that it is a tax on ALL economic rent. Economic rent is of two kinds—actual and potential. Actual rent is where a site is actually being used by someone who actually pays rent. Potential rent is the figure which a site might let at or is capable of letting at. The single tax falls upon both actual and potential rent, so that, whether a site is used or not used, it pays a tax according to its capital value. Now let us see whether the single tax accords with the essential principles of taxation as laid down by the great economist, Adam Smith. He states firstly, that a tax should bear as lightly as possible on production, and indirect taxes tend to check production. They fall on men as they work, as they do business, as they invest capital productively, but the single tax—which must be paid whether the payer works or plays, whether he is industrious or idle, whether he invests his capital well or wastes it, whether he uses his land or leaves it idle—removes all penalties upon industry and thrift, and tends to