it would be adopted by a large majority. It is to be regretted that Mr. Norton should make a statement so ill-advised. It must be plain to any person of ordinary judgment and experience that Mr. Norton is extremely reckless in

coming to such a conclusion.

The Fairhope colony is applying the Single Tax in the best way it can be done in the absence of legislation. Mr. Norton's plans are possible only through legislation; and with so grand an opening as he says there is in Mobile, where he is well acquainted, why waste his time on Fairhope? Why not begin in a community where the land values amount to millions, and where he says the people would vote for the Single Tax by a large majority?

In the first editorial he states that it should be understood by everyone that the issue, whether part of the rent or all of it, shall be taken in taxation, is not involved in the differences of opinion at Fairhope. After strongly making this statement, he flatly contradicts it in the editorial following on the next page of the *Review* by saying that it is the attempt to take all the land values that has

brought on the present difficulty.

Everybody familiar with the facts knows that the latter statement is the true one. In January a meeting of protesting tenants passed a resolution demanding that the ground rent for the present year should be but ten per cent: more than that of last year, while population and the actual rental value had increased over thirty per cent. This opposition to the assessment was led by a landlord who leases a tract of colony land, but who owns several acres on the bay front, right in the heart of the colony. He is opposed to the Single Tax and is one of a number of land speculators in and about Fairhope who watch the colony as a cat watches a canary. They would not leave a feather if they got half a chance.

Mr. Norton then tells how Henry George proposed to establish the Single Tax, but misquotes him, and says that Fairhope begins at the wrong end. The Single Taxers of Fairhope agree with Henry George just as much as Mr. Norton does, but they are applying the Single Tax in the best way that it can be done

in the absence of legislation.

The statement is made, also, that "The Fairhope plan has not abolished any other taxes whatever, Federal, State, county or local." He might as well say that Henry George's plan would not destroy private ownership of land, because he proposed to let landlords keep their titles and continue private possession. The Fairhope plan does not abolish taxes in form, but it does in substance. The leaseholders present their tax bills to the Fairhope Single Tax Corporation, and it repays them the amount out of the ground rent it collects.

In quoting from Progress and Poverty, Book VIII., Chapter II., Mr. Norton has garbled Mr. George's words, giving them a different meaning from the statement in the book. Any person can see this who will take the trouble to read this chapter and note the paragraph quoted. Mr. Norton's reasoning on this point is much like that of the darkey who decided that the moon is more useful than the sun because it shines at night when we need the light; but the sun shines in daytime, when it is light anyhow.

The charge is made that Fairhope is not democratic, because the whole community is not allowed to decide and administer its policy, and Mr. Norton

wants to know why a government should be forced on any people.

If a free-trade club invited protectionists to vote on its policy and administration, we would not call it democracy—we would call it foolishness; the same is true of Fairhope. Its members are Single Taxers, but many living on its lands are not. Others in the community are hostile to the plan because it kills their private speculation in land.

Democrats never dreamed of a purer democracy than that within the mem-

bership of the colony. The Executive Council is simply a standing committee which attends to business details. On petition of five per cent. of the resident members, any act of this Council, or any measure proposed by the petitioners, must be submitted to a vote of the membership after twenty-four hours' notice. Upon petition of ten per cent., the membership must decide upon the retention

or dismissal of any officer. A majority governs in either case.

If the Fairhope Single Tax Corporation was simply a parasite on the community, as other land companies are, and pocketed the rent, crushing their fellows and helping to make our so-called civilization a lingering tragedy, no Single Taxer even would accuse its members of forcing a "government" on the people which they did not want. We would not demand that the tenants who were not members of the corporation, should help run its affairs under the plea of democracy; but when a number of men and women form a land company for the benefit of mankind, and instead of pocketing the rent turn it over to the whole community, to show the benefits of a noble and praiseworthy reform, there is all kinds of unwarranted antagonism and petty fault-finding. Those living on colony land who want to violate the terms of their leases—contracts freely entered into—have the privilege of giving up their land at any time. The real objection is not that they have not the privilege of voting in a voluntary organization of which they are not members; the objection is to paying their ground rent. This was clearly shown in their action of last January. The plea of "democracy" was a subterfuge invented by two or three discontented Single Taxers who opposed the colony from purely personal reasons, and whose judgment is not to be trusted on this account. Those interested in land speculation were quick to take advantage of the situation and are doing all they can to influence residents who are ignorant of Henry George's philosophy.

Mr. Norton claims that there would be no danger in calling in the whole community to help apply the Single Tax to colony land. If this is true, why did the protesting tenants, who were led by a land speculator, call their ground rent a tax and demand a fixed increase in their ground rent far below its market value? If his claim is true, why is it that voters who have an equal voice in determining our land policy, almost unanimously uphold private ownership of land in every state and county in the United States? In a country where Single Taxers are overwhelmingly outnumbered, and where people of all shades of opinion are welcomed to live in the colony, it is necessary to the preservation of the Single Tax, that the colony be administered by members of the corporation. There can be no injustice in this plan because it in no way violates

the law of equal freedom.

Beginning with fundamental principles and reasoning step by step, it will readily be seen that the application of the Single Tax to colony land by the membership plan, is not only the practical and successful way, as past experi-

ence has shown, but it is sound in logic and ethics.

The right to the use of the earth is an individual right and existed before organized society. Single Taxers know that private ownership of land is an aggression upon our rights. It is the duty of the majority to stop this aggression. But the moral right to stop an aggression does not exist because the majority decides to do so; it exists because it is just that it should be done. The majority has no monopoly on the moral right to stop an aggression on individual rights. A minority has just as much a moral right to do so as a majority.

If the majority of citizens, through their organized government, make it necessary for the colony to be administered by a "close corporation" to secure their individual rights to land, who is responsible? Is not the majority responsible? Why condemn the method of a voluntary organization in securing a right that everybody is justly entitled to, when other methods for securing it



at this time are closed by a hostile majority? The present policy of the colony is not only sound in law, it is sound in logic and ethics as well.

The Fairhope Single Tax Corporation has no power to collect taxes and no power to make or execute laws. It does not and dare not interfere in any way with the citizenship of those living on its land. It is a voluntary organization, ingeniously adapted to securing, under existing laws, the application of the Single Tax to as much land as it can get under its control. The colony is simply a community of several hundred people, living on a tract of several hundred acres of land owned by this land company, chartered under the laws of Alabama and known as the Fairhope Single Tax Corporation. This organization secures the equal right of all to the use of its land in the best way it can be done, until the people become wise enough to establish it by legislation.

The people living in the colony lease their land under free and voluntary agreements. They agree to pay the ground rent at its market value, to be assessed every year. They have a voice in deciding how the rent shall be expended. When assessments are made, they are not only invited, but urged, to assist the Council by making estimates of the rental value of their own

ground as well as that of their neighbors.

The people of Fairhope are secure in more of their natural rights than the people of any other community in the United States. They have all the political rights that people have elsewhere, and have their rights to land besides. There is no franchise robbery. There is a substantial equality, a diffused prosperity, the equal of which would be hard to find in any other community. You find no children at work there who ought to be at school You find no corner loafers about the store, and there is employment for everybody. You find no great wealth, but you find no want in Fairhope. The heart of the difficulty is this: It is a growing community; the ground rent is low, but it is rapidly rising. There are people living on the land not in sympathy with the Single Tax enough to keep them from getting hysterics every time the rent is collected. The whole question is whether these people should be allowed the privilege of voting part of the rent into their own pockets, or whether equal rights to land shall be maintained by the rent going to the community, where it belongs. It is a question as to whether the wolf of landlordism shall steal in again, clothed in a sheep-skin called "democracy." W. L. Ross.

PHILADELPHIA, PA.

For a continuation of the Fairhope controversy, and the "Editor's Reply to His Critics;" see page 42.

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It was Henry George who advocated the public ownership of all utilities that are in their very nature monopolies and the most distinct individualism and freedom of competition in all lines which are not monopolies. The people of the country are gradually coming to the Henry George position in these matters.—Great Falls (Mont.) Daily *Tribune*.

In Auckland we fine a man once for getting drunk aud misbehaving himself; but if he keeps sober and adds a couple of rooms to his cottage we fine him so much a year for the rest of his life. Rating on unimproved values will encourage industry and check the monopoly of opportunities of building cottages.—Auckland (N. Z.) Liberator.



## THE SOMERS SYSTEM OF ASSESSING CITY LOTS.

Being Extracts from an Address Delivered by W. A. Somers Before the Chicago Real Estate Exchange and Paragraphs from Mr. Somers' Booklet
"The Valuation of Real Estate for the Purpose of Taxation."
with Accompanying Scales and Diagrams.

The method of arriving at the value of city lots for the purpose of taxation, which it is my privilege to present to you, is not an accident or the result of an accident. It is rather the logical development of an idea founded upon a careful study of the fundamental principles underlying the value to man of the use of the earth.

The study of the subject was forced upon me on being appointed as Deputy Assessor of Ramsey County, Minnesota, where I learned first to my surprise, then to my consternation that there are no rules for arriving at the value of city lots and that there was no way to check the work; no matter how carefully it may be done there is no possible way of proving its accuracy. In fact, the only protection or defence that the Assessor has is in the impossibility of anyone else being able to correct the irregularities. It may be easily shown that as between certain lots one may be assessed at a greater proportion of its true value, than another, but it will be impossible to prove which of the two shall be changed to make them more nearly correspond to the whole assessment.

The time for making the assessment is limited and the Assessor is confronted with the fact that it is physically impossible in a large city for one person to pass upon and determine the value of each lot, and that to attempt to divide the work among a number of independent workers must result in multiplying the discrepancies and adding to the confusion. He, therefore, is forced to take up the old assessment as made by his predecessor in office which has been condemned by some as being too low, by others as being too high, and by all as being full of inequalities. But this, imperfect as it is, is the only guide in existence, and to get the work done he must use it. Not only that, but he must follow it quite closely. He may scale it up or down or by a percentage, but this will leave all of the inequalities without correction. He may make an attempt to adjust a few lots when between adjacent lots great difference exists, but in doing this there is no way to determine the correct figures because there is no knowledge of the relation between the old assessment as a whole and the true value of all the properties. It will be claimed by some that the old assessments represent only six or eight per cent. of the true value, while others, with equal authority, will claim that the figures are at least 50 or 60 per cent. of the true value, and there is no possible means of determining the exact percentage.

Some six years ago a committee of your citizens took up the work of examining and estimating the value of each lot in the heart of this city, covering nearly, if not quite, all of the land lying within the elevated loop. This work was probably the best work of the kind ever done in Chicago or any other city, and while it only covered a small portion of the city, if it had been paid for at a rate commensurate with the services rendered and the time occupied, the cost would have been so great that any attempt to cover the whole city by use of the same good judgment and knowledge applied in the same manner would be clearly impracticable on account of the expense.

Notwithstanding the great care exercised by your committee six years ago in carrying out this work, it was criticised most unmercifully and most unjust-

