

THE
**SINGLE TAX
REVIEW**

A Record of the Progress of Single
Tax and Tax Reform Through-
out the World

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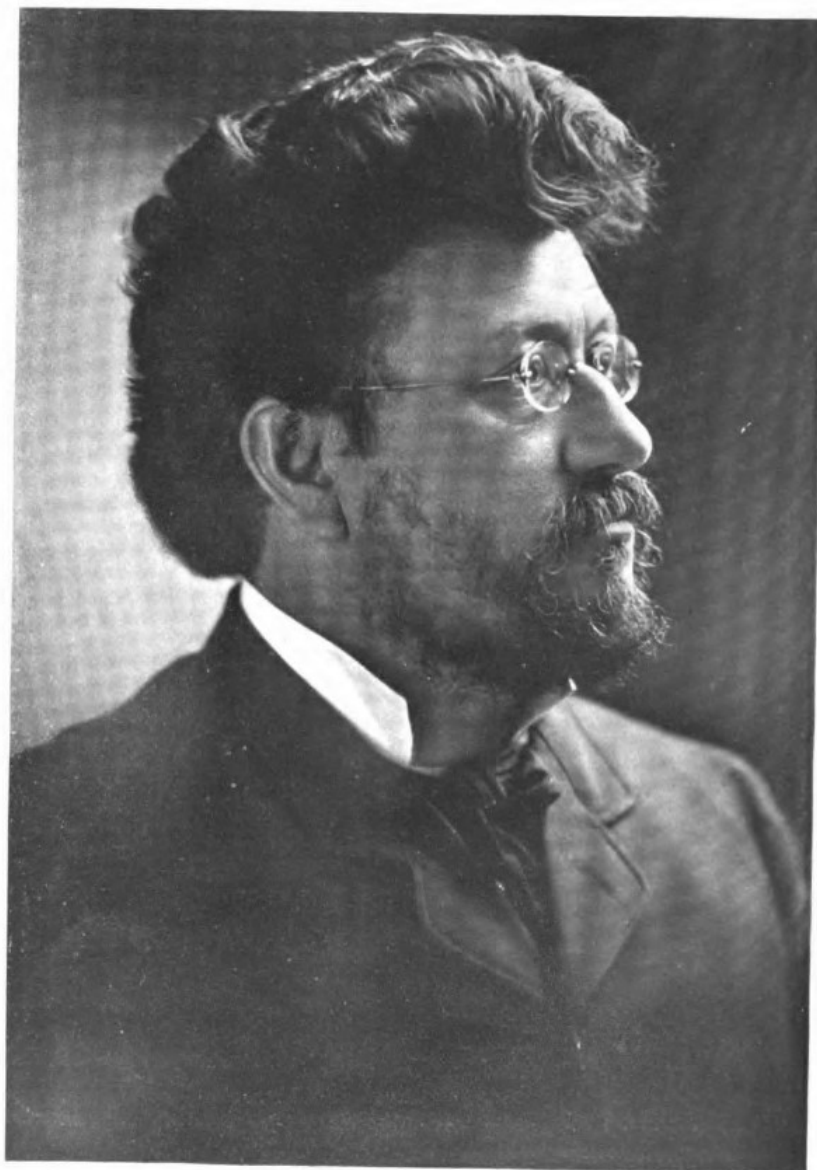
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LOUIS F. POST

(See page 31)

THE SINGLE TAX REVIEW

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

THE COOPER UNION DEBATE ON THE SINGLE TAX

BETWEEN

LOUIS F. POST AND PROF. JOHN B. CLARK, OF COLUMBIA COLLEGE.

THE debate on the Single Tax between Louis F. Post and Prof. John B. Clark, in the large hall in Cooper Union, on the night of February 20th, was a success, not only in the magnificent way the Single Tax side was presented, but in the representative character of the audience and the number of distinguished single taxers who occupied seats upon the platform. Among the latter were Charles Frederic Adams, John S. Crosby, August Lewis, C. B. Fillebrown, Congressman Robert Baker, Lawson Purdy, and others.

Every seat in the large hall was filled, and the points made by Mr. Post were quickly seen and appreciated. A respectful deference was accorded to Professor Clark, and the debate was marked by courtesy and good feeling.

Mr. Post was late to arrive. His train had been stalled, and at half past eight he had not yet put in his appearance. Pending his arrival the chairman, Chas. Sprague Smith, made a short address, and was followed by John S. Crosby and Charles Frederic Adams, who amused the audience by good natured flings at each other. Both were eloquent as they always are.

About ten minutes of nine Mr. Post came upon the stage. The great audience received him with applause. From that platform beside the great leader and teacher who has passed away, Mr. Post has often stood, before audiences heated with enthusiasm. It was not such an audience that he faced now. There was no whirlwind campaign in the air; the occupants of the seats were sober, reflective, for to that stage the single tax itself has passed. They came to listen to reasoned statements; they anticipated none of the stormy appeals which in '86 and '97, caught the enthusiasm of vast audiences.

Mr. Post began when the applause had died away, speaking in calm, measured tones:

MR. LOUIS F. POST.

MR. CHAIRMAN, LADIES AND GENTLEMEN:

It is a great pleasure to me to stand again upon this platform, and once more face a Cooper Union audience. Especially is it so in view of the fact that I am called here to try to present a subject that has been so often expounded from this same platform by Henry George. And I am glad to have the privilege of meeting Professor Clark in this debate. I have never met him before, except casually on an occasion several years ago, but I have known a great deal of him, and have acquired a very profound respect for his ability,

and through mutual friends I have learned also that he is a good fellow,—as good a fellow as I am. So you need hardly expect to-night the kind of excitement that is generally looked for in a debate. If we are both good fellows, we are not going to make a dog fight of it. We will each, I have no doubt, endeavor to present our point of view in reference to this subject so that you may go away at least with the feeling that you understand the point of view that each of us adopts.

The question—I do not know that it has been stated—but as given to me, is somewhat like this: “Resolved, That all revenues for government, Federal, State, and local, should be derived from tax upon land values. Taxation for police purposes shall not be discussed, and the value of public franchises shall be regarded as chiefly consisting of land value.” So I understand the question.

Now, Mr. Chairman, ladies and gentlemen, reduced to its simplest form, this resolution that I have just quoted asserts that all public revenues should be derived from a tax upon land values. But what does that mean? What are we to understand by a tax upon land values?

Strictly speaking, you can't tax land values, for there is no such object as land values; there is no such object as value of any kind. Value is not a concrete thing. Value is not an entity. It is nothing but a device for comparison, a mode of measurement. As we compare differences of quantity in terms of inches or ounces or quarts, so we compare differences in exchangeability in terms of value. To say that a thing is valuable, is only to say that it is tradable, To say that it has a certain value is only to say that it has a certain degree of tradability.

What the human race lives upon is not values, but food, drink, clothing, shelter, luxuries, the artificial implements that aid in their production, and old Mother Earth, the source of them all. Values measure the exchangeability of those things, but are no substitute for them. All business has reference to those things, in the last analysis, and rests upon them. It can't rest upon value. for value is only an abstraction. No one proposes, therefore, to tax land values, in a rigidly literal sense of those words.

Neither is it proposed to tax land itself. Though we often speak loosely of taxing property, just as we do of taxing property values, that is not what is meant literally. What we tax is neither property nor the values of property. but men. Yet, when the amount of taxes imposed upon men is determined by the quantity or the value of the property they own, it is proper enough to speak of taxing property. And in this way we may speak of taxing land, or taxing land values. The resolution before us is not to be criticised for using the latter term. I am not criticising it. But we must be careful to see that this convenient but indefinite phrase does not confuse our thought.

Now, there are two ways of levying property taxes. One way is to tax men according to the quantity of their property, according to its measurement in feet or inches, in ounces or gallons or acres. This is called a specific tax. The other way is to tax them according to its value, according to its measurement in dollars. This is called an ad valorem tax.

Both methods are used in the custom houses, and are known there by those names, specific and ad valorem. When you put a tariff of four cents a pound on maple sugar, or forty-five cents a gross on lead pencils, you impose a specific tax; when you put a tariff of twenty-five per cent. of their value upon books, you impose an ad valorem tax. The two methods of taxation—specific and ad valorem—may be applied to any kind of property, or all kinds, and whether the tax is imposed at the Federal custom house or at the local assessor's office. If you tax a man, for instance, in proportion to the number of acres of land he owns, that is a specific land tax; but if you tax him in proportion to its value, that is an ad valorem land tax.

The resolution that we are discussing proposes an ad valorem land tax. It is commonly known as the single tax, which is associated with the name and memory of Henry George. Under the operation of this tax all improvements upon land would be exempt. So would every other kind of property that is drawn from land and shaped by human labor to satisfy human wants. Men would be taxed in proportion to their land holdings as measured in terms of value. Those whose land would fetch but little in the market would pay but little tax. Those whose land would fetch much, would pay a large tax. And there would be no other taxation for public revenue.

With these preliminary explanations, let us turn to the merits of the question.

I shall assume that we all agree to the necessity for government. It is true that society is one thing, and government is another. Society does exist, irrespective of government. But it seems necessary that society shall have some organized agency for the administration of common concerns—not of private concerns, but for the administration of common concerns. We must have the peace preserved. We must have highways laid out and kept open. We must have land tenures regulated. These are common concerns. There may be others, but these there are at least. This being so, society must have some kind of organized agency to manage them for the common good; and by whatever name you call that agency, it is a government.

But if we have government, we must make provision for its support. What does that mean? Nothing but this, that the government is composed of men who devote themselves to public business as other men do to private business, and who must be paid for their services. And what does "pay" mean? Not greenbacks, not bank-notes, not checks, not silver or gold money, not certificates of value in any form or of any character. All such things are merely orders for the various kinds of tradable objects our public servants want. They are not the objects themselves. The pay of these men consists, after all, of food, of clothing, of shelter, and of other consumable objects. Moreover, officials must have official equipment, such as public buildings, office furniture, stationery, and so forth. But whether it be the public buildings or the like, which government must use, or the food, clothing, and so on, which government servants really get in payment for their work, all these things are made by men. And not by men of a distant past, but by the men of to-day. They are the current products of current human labor, and in the first instance they belong of right to the men whose labor produces them.

If society is to get these things for the purpose of providing for the support of government, it must somehow take them from their owners; that is to say, it must take them from the individuals who produced them, or who have by trading of some kind succeeded to the original title of those who produced them. It is this taking of individual possessions for public use that constitutes what is called taxation.

The present methods of taxation are so notoriously vicious that the facts need only be mentioned; and why the people should tolerate them passes comprehension. It has been suggested that they are retained by the combined influence of rich and poor—the poor favoring them because they think they are paid by the rich, and the rich favoring them because they know they are borne by the poor. A more charitable explanation perhaps would be that public opinion has not yet realized that there is a better way of getting taxes. But there is a better way. It is the way which the resolution before us proposes.

Consider the matter fundamentally.

There are two possible rules for determining how much each tax payer shall pay. One requires that men be taxed in proportion to their personal ability; the other requires that they be taxed in proportion to the benefits they

derive from society. Now which of these rules ought we to adopt? Should we tax men in proportion to their ability to pay taxes, or should we tax them in proportion to the benefits society gives them? The question answers itself. Taxation in proportion to ability to pay is nothing but legalized piracy. Government has no right to levy tribute. It has only a right to charge for the service society renders, and to charge according to the value of that service.

No other principle would be tolerated by honest men, were it not for the fact that it has seemed as if taxes in proportion to the service society renders to individuals cannot be measured. Because everybody is, in a sense, a beneficiary of social development and governmental protection, the rough and ready plan is adopted of trying to require everybody to contribute to the support of government in proportion to his means. It never succeeds. It never can succeed. It never ought to succeed. Not only is it not just; it is not even excusable, so long as there is a way of taxing in proportion to social benefits. And there is just one way of doing that.

While it is true that all derive benefits from society, and that all receive protection from government if properly administered, it is also true that these benefits, so far as they are equal, are not salable, not tradable, and therefore not valuable. On the other hand, some members of society derive benefits from society and protection from government of a kind that are salable, that are tradable, that are valuable. These benefits are more properly described as advantages.

Let me illustrate. Here is a badly paved street. In course of time the local government improves it and makes a good street of it. You used the street before it was improved. You use it still. You are therefore benefited by its improvement. But you cannot sell your benefit. It is not tradable. It is not valuable. If you offer to sell it to me, I should tell you that the benefits you are getting from this improvement are freely open to anyone who chooses to use that street, and that consequently you have no interest in the benefit for which I will pay you anything. While it is true, then, that this street improvement gives you a social benefit it gives you no social advantage. Not so with the man who owns a building site on that street. He has the same benefit that accrues from the free use of the improved street that you have. But he has an additional benefit that you have not. His building lot on that street is more desirable now. It is therefore in greater demand; and, as the supply of such lots is limited, it is more readily tradable, more easily salable, and it will fetch a higher price. This benefit of his is not a mere social benefit like the one you have in common with him; it is a social advantage, which can be and is measured in terms of value in the open market, and which you cannot enjoy without paying him.

Now which of you two men ought to contribute to the expense of improving that street? If you are both equally able to pay, the advocates of taxation according to ability would say that each of you ought to contribute the same amount. If you are better able to pay than he, they would say that you ought to pay more than he. But we say that you ought not to pay at all, because the improvement gives you no salable benefit. We say that he ought to contribute in proportion to the increased value of his land, which represents a salable benefit.

And mind you, if the expense is not collected of him, but is collected from you, then if you happen to be the tenant of a site affected by the improvement, you will be taxed twice—once by the public to pay the expense of improving the street; and the second time by your landlord to pay for the privilege of enjoying the street improvement you have already paid the public for.

Now that is a crude illustration, but it tells the whole story. For all social advance, all social improvement, all the material progress of society of whatso-

ever kind—and much of its progress that is not material—all the protection of government, tend to raise land values. They tend to strengthen the power of land owners—as a whole, as a class, as beneficiaries of a financial interest—they tend to augment the power of this financial interest to exact higher prices and rentals for the privilege of using socialized land. Just as in the street illustration, the land owner gets the same benefits that others get from society, but he gets an advantage besides: his peculiar property, essentially a monopoly of nature, increases in value.

Let us take an another illustration—one upon a larger scale. Compare the real estate values in Boston in 1901 with those of the same city in 1876, a quarter of a century earlier. I refer you to Boston, because there the value of the land is separated from the value of buildings. This makes a comparison possible, and I submit this comparison to you:

	Land.	Buildings.
1901	\$547,246,600	\$377,790,900
1876	320,133,375	206,024,525
Increase	\$227,113,225	\$171,766,375

In round numbers, in terms of value, there is an increase in twenty-five years of \$227,000,000 for land, and only \$172,000,000 for buildings. That in itself is suggestive. But the thing of chief importance is that the increase in the building values implies more buildings, whereas the increase in the land values does not imply more land. The land is precisely what it was before. The only difference regarding it is that it now is in greater demand. Social advances and governmental protection have enhanced its exchangeability. And they have done so to a degree, in twenty-five years, which is measured in the market by \$227,000,000. This value does not measure the exchangeability of artificial things produced and traded, as does the value of houses; it measures the exchangeability of natural and social opportunities for production and trade.

What is thus true of Boston is true of every progressive community in the civilized world. As a community progresses, the affected area of land increases in value without increasing in quantity or quality, while the sum total of improvements increases in value only as it increases in quantity or quality. Is it not evident that here is a radical difference, of which systems of taxation should take notice?

It is precisely this difference that underlies the principle we have before us. When we say that all public revenues should be derived from a tax on land values, we mean that the taxes exacted of men should be levied in proportion to the value of their land because this is an advantage they derive from society, and not in proportion to what they earn by producing valuable objects, which is a benefit they create for themselves. To use Boston for a concrete illustration, the single tax—this tax exclusively upon land values—would be measured, not by the millions of private improvement values, for those values represent what are justly private earnings. It would be measured by the two hundred and twenty-seven millions of land values; for they represent what are justly public earnings—what are justly common earnings.

Consider what this change in taxation would do. It would exempt industry, enterprise and thrift from fiscal burdens, and thereby foster the production and secure the enjoyment of wealth. That consideration alone justifies the change. But there is more to consider.

Look about you and see the vacant land which is held out of use, or put only to poor use, and yet is measured for exchange in terms of high value. It is held out of use because its owners look to the future, and measure it at more in value than it is worth for present purposes. Let the mind grasp the

facts, and this becomes the most impressive economic phenomenon of our time. You may observe it in every city and town, and all over the country. Nowhere can you escape it, not even in the desert.

Boston furnishes a typical instance. We must go to Boston again for an illustration, because her tax system supplies data. According to the returns of Boston for 1901, the vacant land in that city amounted to no less than 56% of the whole taxed area of the city. And this means vacant land that is absolutely vacant. Land that is improved at all, however inadequately, is not put into the vacant column.

Not only does this phenomenon of valuable vacant land held out of use for higher prices manifest itself there and in other cities, and in the towns and villages of the country; it is to be found, also, in the mining regions, in the timber regions, in the farming regions, and wherever else society has advanced or is advancing.

Think of the tremendous industrial forces that are held in check by that enormous monopolization of land—land which no one can touch for industrial purposes without first mortgaging his future. Men are thereby forced to go to poorer lands, and thus all the productive power of labor as a whole, of business as a whole, is checked. A smaller quantity of consumable objects is consequently produced with a given expenditure of effort—smaller than could and would be produced with the same effort if the natural and social opportunities were not forestalled. The influence of this condition in restricting the production of wealth is incalculable. Its influence in diverting wealth from those who earn it to those who merely appropriate it is enormous. Its influence in perpetuating poverty among the workers, and in stimulating crime in low places and high, is overshadowing.

All those effects of social injustice would sink into insignificance, or disappear entirely, if public revenues were derived exclusively from land values. The explanation is simple. If this reform were adopted, men would be taxed only in proportion to the land they monopolize. They would be taxed not by acreage, but by value—not specifically, but *ad valorem*. They would be taxed regardless of whether their land were used or not, provided only it were tradable for consumable objects and could therefore be measured in the market in terms of value. This tax would necessarily be so high relatively to land values that no one could afford to monopolize valuable land—no one could afford to hold out of use any land for which there was a demand. Consequently, industry would utilize better lands than now; would utilize better lands upon easier terms than it now utilizes the poorer; and with equal or less effort would produce a larger aggregate of wealth and distribute larger shares among the workers.

For competition would be free, and freedom of competition would solve the industrial problem. It would enable all of us to bargain on equal terms. No one would have an advantage of life and death over any one else. Competition would solve the industrial problem, not in favor of the idler, whether poor or rich, but in favor of the worker, whether rich or poor. The plundering power of privilege would be gone.

I am aware of the prejudices against competition. But they have no foundation. Competition, free competition, is not warfare. It is emulation. Its victories are not to be likened to those of a bloody battlefield, nor to those of the fierce struggle for existence among wild animals, where the gains of the victorious are at the expense of the vanquished. The victories of free competition in the industrial world are more like those of the school room, where even he who loses the prize nevertheless retains all that he has gained in his struggle for it. No one's gain is another's loss.

It is not free competition that has produced the monopolies of which we

complain to-day. These are the natural fruit, not of unshackled competition, but of the systems of monopoly with which in varying ways and degrees competition has been shackled all down the centuries. We have not progressed through competition to monopoly. There has been no free competition in historical times. There is such a thing as historical evolution, of course, but evolution produces each thing after its own kind. Monopoly leads to the perfection of monopoly; free competition leads on to the perfection of freedom. We cannot safely depend, then, upon social evolution for the beneficent social conditions we dream of, unless we give to social evolution a beneficent direction. If we foster social disease, social disease will evolve; if we foster social health, social health will evolve. To foster monopoly is to strengthen monopoly, and to tolerate it is to foster it. It is like weeds in a garden.

Of all monopolies, only two are fundamental; one is enslavement of men, the other is monopoly of land. Abolish all others, but retain either of these, and you have a germ that will propagate injustice in spite of all your philosophies and in spite of all your laws.

Enslavement of men has about passed away. It did not evolve away. It was attacked and destroyed by men who placed moral righteousness above all utilitarian considerations.

Monopoly of land has not yet passed away. The struggle for its abolition is just in its earlier stages. But that struggle has begun, and it is a struggle that will not end until land monopoly has also passed away, like its twin sister in iniquity. This, too, is a struggle of right against might. And in this struggle we find the single tax serving the uses of the pioneer. Not the least of its recommendations is that it offers a simple and practicable method for the restoration to all of their natural inheritance in the land "which the Lord their God hath given them."

For this fiscal theory is a theory that would work in practice. As a matter of fact, every sound theory will work in practice. A theory that will not work in practice is not a sound theory. That has often been said. But even the soundest theory will not work in practice until you put it in practice.

This theory, however, while sound in itself, and entirely practicable, so practicable that it would produce the most useful results, rests upon a deeper principle than utility alone. It rests upon the eternal principle of justice. While we are prepared to defend it upon utilitarian grounds, we believe that the moral righteousness of the proposition is in itself a sure guarantee of its highest usefulness. Any proposition which is morally right will prove to be practicable and beneficial if adopted; and upon that principle, fundamentally, we rest our claims for the single tax.

When Professor Clark arose he was greeted with generous applause.

PROFESSOR JOHN B. CLARK.

LADIES AND GENTLEMEN:

I come here a little unwillingly for one reason, and quite willingly for another. My occupation is that of a teacher, accustomed to address audiences of students, in a very quiet and academic fashion. Only once in my life have I taken part in a public disputation, and by a coincidence which it gives me pleasure to recall, that one occasion was one held in Saratoga many years ago, in which my honored opponent of this evening, Mr. Post, was a disputant on the other side, and in which the honored originator of the single tax movement, Henry George, was on the other side. I yield to no one in the honor paid to Henry George, whose name has been so frequently mentioned from the platform this evening. Indeed I may say I have a little the advantage over some

of Mr. George's admirers in that I have tried to point out, in a public way, certain features of Mr. George's system of political economy which would entitle him to the highest place in that science if he had never said a word about the single tax.

It so happens that a number of economists have made large contributions to the knowledge of this science, but have attached so much importance to one particular feature, that even in their own minds their great discoveries fell into forgetfulness. This is the way with the greatest of German economists, Van Thünen. In my judgment, if Mr. Henry George had been solely an economist all his life, without special devotion to the single tax, he would have accomplished in the scientific field results for which every economist in the world would have delighted to honor him.

Now it is a great pleasure to know that I have so kindly an opponent as I have to-night, and I repeat and make my own all that he said about a pleasant discussion between good fellows, for I do certainly remember that from what I have seen of him in that other discussion, he is an excellent representative of that class. We shall have a friendly discussion to-night, and it is this expectation that has overcome my reluctance to engage in a public disputation.

I am reminded of what was told me an evening or two ago about Rufus Choate. He was such an advocate that he was very difficult to meet, whether he had a good case or not. For when he had a poor case he made such an eloquent speech that he captured the jury. One day he made one of his typical speeches, very elaborate and attractive. He had opposed to him an old Yankee lawyer, who said: "Gentlemen of the jury, I can't make any such speech as my brother Choate has made. All I can possibly do is jest to state a few p'int's." Now that is all that I will try to do to-night, and I will do it only in a modest and quiet fashion. And the first point I think I will try to state is this: We have to deal with conditions and not primarily a theory. My own stock in trade is theories. That is what I deal out to my students during the hours of the day, but in discussing this particular subject I recognize that it is a condition, and not a theory, which confronts us. And I think the particular condition which is important to notice is the fact that land has become the vehicle into which working people of the United States have almost been forced to put their savings. Whether the land itself was or was not originally a proper subject for private ownership is a question for theoretical discussion, but the fact for practical discussion is, that if you take land value away from these men you take their savings which they have put into it.

Now, I do not suppose there is anybody here who will doubt for a moment that taking something like \$1,800,000,000 in taxes per year on bare land, leaving out the improvements, would take the whole rent of the bare land, unless land could pay more than 9% a year, and I do not know of land that will. I do not suppose that anyone will doubt that if we take from a man the rent of his land, we practically take his land. If you have a cow, and I am the government, and I say, "You may keep the cow, but I will take the milk," I think I shall practically have the cow. If you have a mill and it is turning out cloth every day, and I say, "You may keep your mill, but I will take the cloth and will pay the wages of the operatives," I rather think I shall, to all intents, have your mill. If you have a ship going out to capture whales, and I say, "You may keep your ship, but when you bring her to port I will take the oil," I really have the ship, and I might just as well say "You may keep your pocket-book, but I will take the coin."

Taking the rent of land is practically taking the land. The American people have been very chary about the direct seizure of private property. I speak well within bounds when I say that it doesn't seem right. The State often

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the United States, 6,000,000 lived in homes that they owned, and the number has greatly increased since that time. It is the fate of the homes of half our people that is now under discussion.

Now, of these homes which are inhabited by the people who own them, 80 per cent. are worth less than \$5,000, and it is easy to assert, without fear of contradiction, that 80 per cent. of them are inhabited by those whose incomes are derived mainly from labor. Some of them have paid for their properties, and some are in process of paying for them out of their savings. The majority have acquired whatever they have almost entirely by saving their own wages for this purpose, though some have received them from parents who, at an earlier day, earned and saved the money to pay for them. They have come by them very honestly. Men who have worked and saved their wages and have invested them in homes which they occupy and love, are, in my simple judgment, about the last class to single out for a seizure of property.

That does not end the whole story. When we do not buy land, and own homes, we put our money in the savings bank, and the savings bank loans a considerable portion of it on mortgages. It has, of course, the buildings and land as security, and it tries to keep within the margin of safety by not loaning the whole value of the property; but the principal security is the land, for the building steadily deteriorates in value. It deteriorates not merely because it wears out, but because in time some other kind of a building is needed for that site, and that building cannot pay the bare rent of the land. There is many a building in New York which does not rent for as much as the bare land is worth per year, because it is of old fashioned structure. The building is no kind of security for a loan that is going to run any length of time. If, after a while, you have to foreclose the mortgage and take the building, and you do not get the land, you have not much in your hands. Now, I got the opinion of the manager of a good savings bank in Massachusetts—selecting that as a state somewhat favorable to the cause of the single tax—as to how much the savings banks there would probably lose if they had nothing but buildings left, on foreclosing their mortgages; and he told me that, as a conservative computation, it would sweep away, in the State of Massachusetts, considerably more than \$38,000,000 of the undivided fund which is the only reserve of capital of the savings banks of that State, and that it would throw these institutions into liquidation. They would have to suspend payment. Undoubtedly, by utilizing such securities as they have, they would recover for depositors some portion of what they put there; but I do not recommend to people to put money into savings banks which have an experience like that before them, and I don't recommend to people who have money in savings banks to put them through such an experience.

But what is the ground on which we shall take this land, if we take it at all? I will say ditto to every word that is said about the supreme ownership of all land by humanity, or if you so express it, the ownership of the land of a country by the people of the country, and that means ownership by the State as consisting of the people politically organized. As to what shall be done with land, the people have to express their organic will through government, and the government acting for the people, has given to individuals only a limited right of occupation and use. Nobody does absolutely own land. The government can take it as it wants it. The one sole question is whether, in taking it, it shall take the people's savings with it, or shall respect the people's savings and take the land without them. It is not whether the government can take land or not, but whether it will respect people's savings by paying for it.

On what ground will the government refuse to do this? Because the people are monopolists and have taken the land away?

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has been covered all over with new peasantry, working very hard to be sure, but working so industriously and with so much thrift, that when the country had to pay an enormous indemnity to Germany, enough was pulled out of the old stockings to pay it. It is a prosperous country to-day under this peasant ownership of the land.

About that time the Germans were in a bad way. The occupants of land were paying rents to the nobility, who were, in one sense, a sort of local government; and the great Chancellor Von Stein devised a scheme to help them by enabling them to become owners of land they had formerly tilled. Much of North Germany is now given up to peasant ownership. Its people are honest farmers each living on the bit of soil which he holds free from rent. If you were to go there and ask them whether the government did right in that case, I really don't think there is much doubt how they would answer. But if the theory of government taxation up to the full rental value is the right one, the thing that Chancellor Von Stein ought to have advocated was simply to take the income from the land from the noble landlords and make the peasants pay rent to the end of time. That is what this principle calls for. Will you refer to the peasants in Germany the question whether they want to pay rent forever?

This year, for the first time in modern history, there is a fair prospect that Ireland will be free from rent paying. The government has an entirely workable scheme for buying out the landlords. It will cause the land to be sold on very easy terms to the occupants. The government will loan its credit and will absolutely pay a portion of the cost, and the occupant of the land will pay the remainder in easy installments at a low rate of interest. If this plan goes through, you must see that it will have what, from a single tax point of view, is the very unhappy effect of making those people free land holders. Is that a bad effect? If it is, you should send a committee very early to Ireland, and agitate this year against the measure. There is still time to do it. It is a very easy thing for the government simply to seize the rent of the land from the present landlords, and make the present tenants pay rent to the end of time. But the government won't do it and if you ask the Irish people whether they will have the government do it, I do not think there is much doubt of the answer.

I see I have exhausted my time. I will say something else in that same line a little later.

MR. POST'S REPLY.

Of course you will not expect me to cover every point that Professor Clark has raised. I shall simply try to summarize his argument as I understand it. It seems to me that, as a whole, it was addressed rather to a body of voters called upon to decide whether they will have this reform, and not whether it is a reform they ought to have. The question, as I understand it, is, "Should we have this reform?" It is not whether some men who get some little advantage out of the present system, and think they get more than they do, would rather not have it for fear they would lose the advantage.

The savings of workingmen put into land! Why those are not savings in any substantial sense. There is investment but not saving. A man makes a commodity. He trades it for a certificate of value and buys a piece of land with that. He has thereby bought a power to levy tribute. It is not in the nature of savings. It is the same thing as if in slavery days he had invested his money in a colored man. The same argument would have been made, the same arguments were made at that time, even down to the poor man who "only had one nigger," not worth \$5,000 either, even down to the poor man, and

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those who hold the anthracite coal regions of Pennsylvania. They use but little; they shut down the earth as if it were a cellar door, over nearly all those thousands of acres of land in which lies anthracite coal. The 147,000 miners who struck are men who know how to produce coal. If they could have equality of transportation they would have no difficulty in getting the necessary capital to open up the unused anthracite lands of that region; and the very fact that they could have opened up the unopened lands would have secured them against the necessity of a strike. They could have done this under the single tax, and the fact that they could have done it would have brought their employers to terms. These anthracite coal mine owners are types of the men who would lose their power under the single tax. It is not the man with a little home—most of it mortgaged.

I deny the right of government to give a perpetual title to the earth. It is the function of government to regulate land tenures, not to put them beyond the power of its regulation. Government exists from generation to generation as the agent of society. We have got to have tenures regulated; but when the government, now or five hundred years ago, gives a title for as long as grass grows and water runs, that government has gone beyond its power, and its act is *ultra vires*. The government that sells the earth, instead of regulating its tenure from generation to generation, does an act which has no other validity than such as might alone can give.

I think there is a difference between paying rent to a tax collector and to a landlord. The difference is this: even if the landlord is a nice man, he puts the money into his own pocket, and you never get any of it back; but the tax collector has to turn over at least some of it into the public treasury.

I shall close simply with an allusion to the Irish question. I am glad Professor Clark has brought it forward. Here is a proposition to tax the people of England and Ireland in order to compensate a lot of men who for generations back have been living on the labor of other men—living in the sweat of other men's faces. And England proposes to pay them, as a matter of justice and not because she can't help it, for ceasing to live in the sweat of other men's faces! The landlords are to be bought out. But that isn't all. Another set of landlords is to be set up in business. The land bought from one lot of landlords is to be turned over to the tenants, and that it is supposed will benefit the laboring men, because the tenants will be able to pay higher wages—which they will do of course! That is not making the land common property, in any true or just sense. This proposition to buy off the English land owner, will not benefit the great mass of the Irish people. The man who has been a tenant, and has had rows with his landlord, will have succeeded in getting into his landlord's shoes; and whereas the landlords used to live in the sweat of the tenants' faces, the tenant will become landlord and live in the sweat of the faces of the other people of Ireland. That is all it amounts to. It is landlordism over again with a new outfit of landlords.

PROFESSOR CLARK'S REJOINER.

Still less than before am I able to meet Mr. Post in the way of effective speaking. Still more than before am I dependent upon my few "p'int." And I admit that it was a telling statement that the government of England proposes to pay the Irish landlords, when we reflect that the Irish landlord has not been an altogether exemplary person through the whole period of English history. I introduced that illustration as bearing upon my side, and for all I can see, it bears on that side still. For what it shows is this: that in the case of a great wrong committed by a body of property owners, the people, who could easily escape all expense in the way of compensating them, volun-

tarily take that expense on themselves because, in the judgment of these people, it is right. It would be undoubtedly cheaper for England, and much cheaper for the people of Ireland not to pay them a cent, and there would be the pretext of wrong in the past, and possibly some wrong in the present to justify it. But the moral sense of the people who have the bills to pay is against doing it, and in favor of compensation.

Now, I am indebted to Mr. Post for kindly supplying the widows and orphans. I had not time to introduce them here, and possibly I had no intention of doing it; but it does occur to me that if you want to "hang them" this is about as good a measure for doing it as any I know.

Now, about the negroes. If anybody can see a close parallel between owning a piece of land and owning a man he looks at the problem through different glasses from those which I view it. When we freed the negroes, we did it because we found the negroes, the chattels in the case, the things that were owned, had some rights of their own. We are talking about owning land, and the land is an inert thing. If the land is a conscious being having rights of its own, and if it is suffering and groaning because it is under an owner, it is a good time to make it free, and we want an Emancipation Proclamation to free it from oppression. But somehow, the land does not seem to suffer under the plough. It gives forth its fruits as though it enjoyed it, and unless you can find some slave in the case other than the land, I don't think it is well to take the land from its owner on the ground which justified the Emancipation Proclamation. Freeing the negro is a thing done in the interest of the negro, the thing owned. In the case of the land, if you made it absolutely free and without an owner at all, I really do not know what the poor land would do, for somebody would have to till it; and I think that the land itself, if it could think and feel, would prefer to be tilled by an honest owner who loves it and puts much of his life into it than by a mere leaseholder.

A man who owns land now pays a tax of, let us say, $1\frac{1}{2}\%$ on the land and buildings. Under the single tax he would pay no tax on the buildings but on the land would pay a tax equal to its whole rental value. It would be strange if that did not greatly exceed the present tax. If it did not exceed it, how would you pay the whole expense of the national, the state and the local governments from the proceeds of the new tax? That is simple arithmetic.

If a man has a piece of land valued at \$5,000 and a building that has cost \$5,000, he has an estate which is worth \$10,000. On the whole, taking city and country, the improvements are more valuable than the land, but in these little villages, where the home owners live, valuations are not very uneven, as between land and buildings, while in the case of farms, the land predominates. If his house is worth \$5,000, because it cost \$5,000 to build it, and his land is worth \$5,000, and you take the whole value of the land, how much is he worth? I think what it would cost to build another house, that is \$5,000. Before you took it he was worth \$10,000. You will undoubtedly free him from some particular taxes which he now pays; but I do not think that will console him for the loss of a half of his estate. The proposal to make owners of land carry the whole burden of the federal government, besides the state and local governments, will not impress them as a proposal to relieve them from taxation.

About the coal we can all speak feelingly. I had my little opinion, as you had, about the monopoly of coal lands. I don't like it. And that is the best illustration that I know of, distinguishing between what is and what is not a land monopoly. I don't think the land of France, held by the little peasant farmers is held under a monopoly. If one person held it all, that would be a

monopoly. If one person or corporation has the whole anthracite coal region, I call that a monopoly. I should be very much in favor of breaking it up. It is very important that there should be competition, actual or potential, in the steel business; but if the Steel Trust should ever become the exclusive owner of the mines which produce the steel making ore, so that nobody could enter the steel business except itself, and could charge what it pleased for its products, I should be very much in favor of breaking up that monopoly—of breaking up their holdings and letting other people have some of them. It would not be unreasonable to suggest that the government should take these special lands and let people work them, paying rent to the government. But in that case, I should still adhere to the good old Saxon principle of fairness to the existing order; for little as I love them, I am sure the people would try hard to be fair to them. They would not think, that even in that extremest of cases, it would be fair to take the mines without compensation. Much less, then, would it be fair to take without compensation the little pieces of land held under honest tenure by the working people of America.

The Chairman having asked Mr. Post, as Professor Clark sat down, if he had any reply to make, Mr. Post responded: "I do not want to reply. It would not be proper that I should, for Professor Clark is entitled to close. But I do wish to ask Professor Clark a question—not in the way of cross-examination, of course, but to take up a loose thread in the debate. It is a question which I think he would be glad to answer. If I understood him he made a distinction between compensation for freeing slaves and compensation for abolishing land ownership, the slaves having rights and the land not having rights. I would like to ask whether, as a matter of justice and fair dealing, he does make that distinction. That is, does he consider that in justice and fair dealing investors in land should be compensated if land ownership is abolished, whereas justice and fair dealing do not require compensation for slaves set free by the abolition of slavery."

To this Professor Clark replied: "I think there is a very fair distinction between these cases. If a man holds a piece of property which it is inherently criminal to hold then on the ground of criminality you might punish him by taking it away. On the basis of higher law it was a crime to hold slaves. In accordance with the laws of the particular States, it was not a crime to hold them, and in deference to the rights created by the laws of the particular States, a sense of justice on the part of the people of the United States would have demanded that we should strain a point in order to make compensation for slaves; but there would have been a very strong argument against it. In the case of the land there is no such argument."



THERE is no doubt that the policy of raising revenue by indirect taxation leads to extravagance, and the burden of the cost of government is increased unnecessarily.—*Binghampton (N. Y.) Leader.*

THE *Journal* has been printing a series of papers on Success. Among the contributors to the symposium, have been college professors, clergymen, bishops, and priests. About the only ones that appear to have been written by Christians are those from the pens of Messrs. Bolton Hall and Ernest Crosby.

THE March number of *What's The Use*, a small monthly magazine published at East Aurora, N. Y., contains contributions from John B. Howarth, William S. Rann, Bolton Hall, and others. The motto of this attractive little publication is "There is plenty of room at the top; what we want is more room at the bottom."

**SPEECH OF CONGRESSMAN
ROBERT BAKER** ❧ ❧ ❧

AT NEW YORK CREDIT MEN'S ASSOCIATION DINNER, AT THE DRUG TRADE CLUB,
JANUARY 29TH, 1903.

As I am asked to speak to the toast "Should Trusts Be Regulated," let me say at the outset, that if they are not regulated, or rather if the causes which produce them are not removed, then this and similar associations might as well disband and their members seek other avocations—if then obtainable. For the trust principle and that under which Credit Men's Associations thrive are directly antagonistic and cannot both endure.

As I understand it Credit Men's Associations are an organized police force to guard the property of manufacturers and merchants from the depredations of those who would obtain that property without returning its full equivalent. Such associations exemplify the principle of voluntary co-operation, while the trusts are predatory in their operation. The aim of these associations is of course the complete elimination from the mercantile world of the fraud and the swindler. Should the trusts reach their logical development there will be no need of Credit Men's Association, as no one will be able to purchase goods except on the terms and conditions the trusts impose, payment for goods previously obtained being a condition precedent to securing more.

Before we can determine whether trusts should be regulated we must first discover the cause of trusts, no intelligent treatment of the question being possible without having first discovered their cause. Briefly their cause is found in laws which interfere with competition. Whether laws entirely abrogate, or merely impede the natural flow of trade and the natural production of wealth, to the extent they do so operate they induce the formation of trusts to take advantage of these obstructions. The aim of the trust is the obliteration of competition, and the extent to which that end is attained is the trust perfected. It will no doubt be said that no such absolute condition exists in any industry, therefore no trust exists. Even if this be true, and I doubt it as to at least one industry, progress may have already advanced so far toward that final consummation as to make it to all intents and purposes a fact in several industries.

It is probably unnecessary to point out in such a presence as this, among men who are important cogs in machines directed by acute minds (an acuteness induced and sharpened by the competitive system) that if trusts do exist, they must have had their origin in conditions unlike those in which the businesses here represented are carried on. Even where not fully attained the genesis of the trust is found in monopoly. There are four primary causes which produce monopolies. They are the tariff; railroad rebates or discriminations; patents; the private ownership of natural resources. No trust can exist without one of these, it is insecure unless it has the second or fourth, but it reaches its highest form and becomes impregnable where all four exist. Each of these causes is an abrogation of the principles upon which this government is founded, which asserts the existence of inalienable rights—among them being the equal right to life, liberty and the pursuit of happiness. Neither liberty nor happiness is possible to those who are the victims of a trust but-tressed by all four elements. If the people retain a part of their liberty and some of their happiness, it is because the trusts as yet control but a part of the necessities of life. The more that trusts are organized and perfected, the more the lives of the people are menaced, their liberty restricted and the less

happiness is possible to them. We may not fully discern all that is involved in the consummation of the trust idea, but all who study the subject are agreed that it will gather force and momentum and go on to its logical conclusion—an all powerful trust controlling other trusts—unless the causes which create them are removed, so that individual initiative can again be exercised. It is for such associations as this to determine on which side their influence is to be cast—for the extension and perpetuation of the present trust producing conditions, or a return to conditions of freedom.

PUBLICITY.

We hear much of "publicity" as a cure for the evils of the trusts. So far as this is a sincere demand it is based upon an entire misconception of the proper functions of government. Governments are instituted among men for the purpose of preventing aggressions upon the weak by the powerful. But the government itself has no moral right to be an aggressor, any more than it has to permit aggressions by others.

Whence comes the right to demand that the government throw out an universal drag-net to reach all who engage in interstate commerce, to pry into the affairs of all who sell goods across an imaginary line, or even to compel combinations of capital to expose the inner workings of their business. Who is to determine in advance of the exercise of this detective power, which are, and which are not trusts. It is well known that the manufacturers and merchants who engage in interstate commerce far exceed those who do not. Is all private business to be subject to an official espionage because a few rob the people? Are we to create another horde of useless and probably blackmailing officials! If the demand is based upon the presumed fact that somebody has bought stocks which they now believe to be inflated, then I answer that it is none of the business of government to compel one party to a contemplated transaction to expose his affairs to the other. If the evidence of value is not satisfactory and conclusive, then he need not buy. If one of the parties to the transaction is so reckless of his wealth that he is willing to exchange it for a share of stock of whose value he is ignorant, it is no more the function of the government to guarantee him against loss, than it would be to declare a purchase of goods from a mercantile house should be null and void, because the anticipation of profit by the buyer had not been realized. If there had been misrepresentation of the property or earning power such as constitutes fraud, the courts are open to the injured party for redress. But if he will gamble on the stock exchange he must take his chance with other gamblers that the cards have not been stacked by those who control the pack. There is no obligation for him to engage in this any more than other kind of gambling.

HOW ARE VALUES TO BE DETERMINED?

The demand for publicity as a remedy for the oppressions of the trusts would be comical if the matter were not so tragic to many concerned. We are told that the government should require schedules, showing in detail all the property owned by a trust, so that it may be shown whether the capitalization is excessive or not. Who is to determine every disputed question of value? Upon what is it to be based? Is it to be the cost of reproduction of the plants, or is it to be earning power? If the total capitalization is to be only the cost of reproducing the plants, then there will have to be a startling scaling down of book-values and a corresponding reduction in the face value of the stock. But it will not make a particle of difference as to its salable value, which depends upon the average opinion of its earning power.

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at least pull their teeth, so that they can no longer ravage our flocks. And we shall pull their teeth the moment we deprive them of their privileges. Then they will thrive only to the extent that they perform the useful function of producing and distributing more economically than their competitors.

The evil of the trusts is not to be found in the secrecy of their management, nor in the ignorance of the public as to their internal affairs, only to the extent that secrecy covers payments for political favors, and he is a simple-minded citizen who imagines that any regulations, however drastic, prohibiting political payments can be effective so long as we permit these immensely valuable favors to be conferred, whether in the form of tariffs, railroad rebates or discriminations, or ridiculously low assessments of unused lands.

Those who control these corporations will find a way to place political parties and political chiefs under financial obligations—even if they have to donate the money out of their own pockets. A tip from the inside when to bet the stock will go up or down is a very simple matter, but it has brought fortunes to those who heeded it. But there are other, more subtle, but not less effective ways, ways that are more dangerous to the public well-being than even direct bribery. How many men in public life will resist the bait of the presidency of a great corporation, with the fabulous salaries that now attach to such a position, when dangled before their eyes as a prize, to be theirs at the end of their official term—provided they are good (!).

MONOPOLY THE REAL EVIL.

Publicity does not touch, nor even suggest, the real causes of trusts. It but excites the inner mirth of those who are becoming immensely rich through their operation, however much in public they may fume about the danger to "business interests" that would follow the passage of such laws. Any regulation to be effective must strike at the root of the evil, which is monopoly. If you are unwilling to attack the cause, then I recommend that the matter be dropped from your thoughts, at the same time giving serious thought to the question of what occupation will be open to the members of your association when the trust idea has reached its logical conclusion—the elimination of competition from all business, with its direction of each class of business from one central headquarters, and its turning adrift of those who have displayed less than the highest order of ability, or have not ingratiated themselves with the powers that will then control the industry in which they were previously engaged.

A GLIMPSE OF FUTURE CONDITIONS.

Where talent is then to find scope for its display except at the very top. I leave you to imagine. If with that talent you retain traces of the most boasted possession of Americans—independence—you had better not seek employment by any of the trusts when a more perfect organization of industry has been effected. If, however, you are content to be a mere cog in a great wheel, asking no questions, bowing submissively to the powers that control, trusting in your old age—in the days of your failing powers—that you will be accorded a pittance out of their abundant treasury, then not merely shut your eyes to the oppressions being practiced, but prove your claim to favorable consideration later on by asserting that trusts are not merely harmless, but beneficent associations of capital, that it is only the unsuccessful, the weak and the slothful, the demagogue and the anarchist, who rail against them, and, like the Pharisee of old, "you pride yourself that you are not like unto them."

Great stress is laid, and no doubt justly, upon the fact that certain of the trusts, notably the Standard Oil Co., has made it a practice to lower the

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organization, nor would anyone have received stock valued at scores of millions of dollars for acting as a clearing house for the exchange of the pieces of paper representing the ownership of its various plants. If it possessed no special privileges, if it did not in part usurp governmental functions, it could not last a day, so top-heavy would be the mass of water in its securities that it would flood the owners and the whole combination would collapse, as it would not have the power to exact extortionate prices and therefore would be unable to pay dividends after paying interest on its bonds. Every dollar of dividend that has been or will be paid upon its stock is an enforced tribute from the American people, simply showing the enormous value of its special privileges—its tariff bounties; its patent rights; its railroad privileges and above all its land-ownership privileges—for its plant could be duplicated for less than the face of the bonds.

To those who assert "publicity" is the cure of the trust evil, I ask, "How will publicity lessen in the slightest degree the tariff bounties, the railroad favors, the patent rights, or loosen the monopolization of oil, coal, or iron-ore deposits of the Standard Oil Co. and the United States Steel Cor.?"

Every freight discrimination is an abrogation of the right to equal service to which all are entitled, this equality being involved in the very grant of the franchise under which the railroad operates. Not even so corrupt and boss-ridden a legislature, as that of Pennsylvania, would have ever dared to grant a franchise for a railroad, if those applying for it had even suggested the possibility of varying freight rates being charged to different shippers. All who have been parties to such discriminations either as grantors or beneficiaries, should be rigorously prosecuted, no matter how rich or powerful they may have already become. The vigorous prosecution of even one of these millionaire malefactors would do much to restore a respect for law among the mass of the people, and would of course prevent any repetition of such practices.

There is scarcely a monopoly that does not get some of its power to plunder the people from these freight-rate discriminations. State railroad commissions may exist, interstate commerce commissions may have their powers broadened and extended, but these practices will not stop nor this form of robbery be thereby curtailed. Nothing short of national ownership of the railroads can secure equal service to all shippers.

Public ownership and operation of the railroads will destroy some and curb all trusts, but the fiscal solution of the trust problem will only come when the people abolish the most fundamental of all monopoly, the monopolization of land. Then and not till then will free competition really exist and men find their reward determined by the value of the service they render to their fellow-men.



THE ASSESSMENT OF REAL ESTATE * x x

ADDRESS DELIVERED AT DINNER OF BOARD OF REAL ESTATE BROKERS, MARCH 7TH,
BY LAWSON PURDY.

Equality in the assessment of real estate is equity. Inequality is iniquity. The assessment may be the full value of all property, half if its value, or any other percentage of value. The percentage of value is immaterial provided all property is assessed as the law may require.

No law can enable us to dispense with the services of efficient men, but obstacles created by law can be removed and law can be so framed that incompetence or dishonesty will inevitably be exposed.

* The bill referred to was endorsed by the Board of Real Estate Brokers March 10th, 1903.

A serious obstacle to equal assessment is the temptation to undervalue property of one city or town so as to reduce state or county taxes. That obstacle has been greatly reduced in this city by the reduction in the direct state tax, but in every other county in the state the necessity for raising county revenue still tempts assessors to try to shift the proper burden of their own district to some other district. This evil has so impressed state officers in this and other states that great attempts have been made to raise all revenue for state purposes without resorting to a direct tax on real estate. In some respects I consider this remedy worse than the disease. But there is another remedy to which no objection can be made, and which is perfectly adequate. So much money as may be needed for the state in excess of the revenue from indirect sources should be apportioned to the counties in proportion to their local revenue, and the same principle should be applied to the raising of county revenue. There will then be no excuse for the undervaluation of property which assessors could honestly plead.

The adoption of any standard of value other than that required by law really takes away all standards; each assessor is a law unto himself, and assessment becomes a matter of his own secret and arbitrary judgment—arbitrary because when he is not held to a legal standard no one can order him to adopt any other; secret because he is liable to indictment if he declares that he has adopted any other than the legal standard. Disobedience to law inevitably results in a varying and fluctuating standard. Obedience to law is the first essential.

Chicago presents a good example of the evils which spring from systematic and long-continued disregard of legal standards. In 1894 the Bureau of Labor Statistics of the State of Illinois made an extremely thorough investigation of taxation in that state, in the course of which thousands of pieces of property were examined. Their report shows that finally discrimination was made between classes of property, and that is not uncommon in the city of New York. Discrimination between individual parcels is bad enough, but when there is a system of wrongdoing, it becomes far worse. The law of Illinois required that each tract or lot of real property should be "valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale." This law had been disregarded for so many years that it had become the practice in theory to assess property at 25% of its true value. Investigation showed that they did not even assess as high as 25%, and sometimes the assessment fell as low as 4%. Investigation proved that unimproved property was assessed at less than 5% of its true value, expensive residences at less than 8%, business and office buildings under 10%, and cheap residences at nearly 16%. I will put this in a form in which it can perhaps be more easily understood. If a piece of land worth \$5,000 were assessed at \$5,000, then a cheap residence worth the same price would be assessed at nearly \$16,000. It is incredible that property of the same value could be assessed at three times as much as the other would sell for, but this discrimination was common in Chicago for many years. Finally the law was changed, so that in one column is set down the full value of the property, and in another column 20% of the full value, and the assessment is based on the 20% valuation. It is generally considered that there has been great improvement in Chicago.

In Boston for many years they have lived up to the legal standard, with the result that the recent Tax Commission in Massachusetts says that assessments of real property are fairly made, and I have been informed that assessments rarely vary more than 10% from the actual selling value of the property.

While, as I have said, it is theoretically a matter of indifference whether the standard of assessment is full value or some percentage of full value, it is, nevertheless, true that when the standard is full value, discrimination is more

obvious, and, consequently, more easily corrected. Suppose, for example, that assessments are made at 50% of true value. If a piece of property worth \$10,000 is assessed \$10,000, the owner is very likely to despair of obtaining redress and will make no complaint. If he does complain, the first question that is asked him is whether his property is worth less than \$10,000. He cannot truthfully assert that it is. The probabilities are that property in the immediate neighborhood is of the same general character as his own, and is over-assessed to approximately the same extent. If the tax rate is 2%, this man would have to pay \$200, which would be \$100 more than his share, the average assessment being at 50% of the true value. He has to pay just double the amount he ought to pay. Now, if the standard of assessment is 100%, to produce a corresponding injustice, that man's property must be assessed at \$20,000, the tax rate would be 11%, and he would pay \$200 when he ought to pay \$100. In the first place, such a discrimination as this could hardly happen, and, if it did, it would be easy to secure a reduction by the tax commissioners, and, if refused by them, satisfactory proof of over-valuation could easily be made in court. We are so prone to speak of percentages when we talk of assessments, that it would commonly be said that the discrimination against a \$10,000 property would be 50% when it is assessed at its full value, and the average is 50%. In reality, this discrimination is 100%. The property is assessed at twice as much as it should be. Such discrimination is far more apparent and more easily remedied when the legal standard is the real standard.

It has been my duty to examine about twenty assessments, and out of the twenty I have only found one that was excessive. All the others I believe to be at the value required by law. In the case of the excessive assessment, I believe there will be no difficulty in obtaining a reduction. For many years this same property was assessed at about 80% of its true value, and I have not the slightest doubt but that it was much too high as compared with the average, and I do not believe any reduction could have been obtained by an appeal to the courts. In another case which I have investigated the assessment was more than doubled. The owners of that property have been paying less than their share for many years past. The increase startled them at first, but they are satisfied that there is no ground for a request for reduction. They will pay their share, and no more. The change in this city from a variable, go-as-you-please standard to that which the law requires, marks the greatest advance toward equality that has ever been made in the city of New York. Formerly every man was at the mercy of the assessor, and especially the owners of property of small value. They were the ones who generally paid more than their share.

In establishing the legal standard as the actual standard of assessment in this city, we have taken the first step toward securing equality, but much more can be done. We have a great deal to learn from the experience of other cities and states.

The bill prepared by the New York Tax Reform Association, which has been endorsed by the Chamber of Commerce, was recently introduced by Senator Elsberg, at the request of the Mayor. This bill requires that the value of the land shall be separately stated, and that the assessments shall be published. The requirement that the value of the land shall be separately stated in the assessment has been in successful operation in several New England States, and in the city of Buffalo, in this State, and has received the commendation of boards of tax commissioners of this State.

I have already referred to the fact that assessments in the city of Boston are fair and equal. For many years the assessors of Boston and throughout Massachusetts have been required to state separately the value of land and of the improvements. The assessors are also required to give much more in-

formation, which is annually published in the report of the board of assessors. This information is useful in itself, but I believe its chief value lies in the fact that assessors are obliged to use greater care, and it is impossible for them merely to copy the work of a previous year.

In the State of New Jersey discrimination in assessments was so bad that in 1891 an act was passed authorizing the State Board of Taxation, where the board deemed it necessary in order to obtain a correct assessment of property in any city, by rule to direct that the assessor should determine the true value of each lot of real estate in his district without the buildings and improvements, and note the same, and separately determine and note the true value of the improvements. On the 8th of March, 1892, the State Board of Taxation by rule directed that the assessments made in cities of the first and second class should be so made, and in their annual report for that year they said: "The effect and wisdom of the statute and the rule adopted and promulgated may be judged from the following facts gathered from the assessors, and the result of their work in those cities to which the rule was made to apply."

"The assessments in the city of Trenton have been made by separate valuations of the land and improvements for several years, and the assessments as actually made in the city of Trenton, as developed on appeals, in which the city of Trenton has been a party, together with the testimony of the board of assessors, amply demonstrate to our satisfaction that such a system is the only proper one for the assessment of real estate in our municipalities. By such a system the mere mechanical copying of the duplicates by clerks and calling it an assessment of property for several succeeding years is impossible."

"OFFICE OF A. B. CARLTON, COMPTROLLER,
"CITY HALL, ELIZABETH, N. J.,
"December 23, 1892.

CHAS. C. BLACK, ESQ.:

DEAR SIR—Referring to our recent conversation in regard to the new method of valuing real estate separately from improvements I have to say that our valuations increased from \$13,128,650 in 1891 to \$13,923,239 in 1892, and in my opinion fully one-half of the gain was due to the rule adopted at the suggestion of the State Board, by which a separate assessment was made on land. Although in our city the Ward assessors heretofore valued the land distinct from buildings on their own books, no separation was shown on the duplicates returned to this office, and hence the full effect and force of the practice was not felt. I am sure that is the only proper way to assess real estate.

Yours truly,

A. B. CARLTON, *Comptroller.*"

"The universal opinion of those with experience in the assessment of real estate in our cities is to the effect that the assessment should be made by separate valuations by the assessors. We recommend that such mode of assessment have the sanction and force of positive enactment of the Legislature to that effect. Experience proved separate assessment the only fair method."

In the report of the State Board of Taxation made in 1895, they say in regard to separate assessment of land and improvements: "This law has been in practical operation in first and second class cities for the past three years, and has proved satisfactory. From observation and experience the State Board is thoroughly satisfied that this is the only fair and just method to be pursued in the assessment of property in municipalities, and we recommend that this method of assessment be extended by statute to municipalities in the State having a population of five thousand or more inhabitants, and that the State Board have power to require such assessments to be made according to that method

in any other taxing district, when such a proceeding may seem to them necessary in order to obtain a fair and just assessment of the taxable property in said taxing district."

In 1897 a special commission was appointed by Governor Griggs to investigate the subject of taxation in the State of New Jersey, and they recommended that in the assessment of real estate, land and improvements shall be separately assessed.

The New York State Board of Assessors, in their report for 1878, said: "We would earnestly recommend that all assessors, in order to arrive at the full and true value of the real estate, be required to assess the value of the land and buildings thereon separately. Until this is done, correct assessments will not be made."

In 1879 they said in their report: "Whether lands are assessed every year or once in three years, in order to ascertain their correct value, it is indispensable that the land and the improvements on the land, in city, village and country, should be assessed and valued separately. The law should require this of all assessors and tax commissioners. Every man should know what his house, store, building of any kind, is assessed at, and what his lot and land are assessed, separate from the improvements upon them. This is now the rule of assessment in the City of Buffalo, and in some other places in the State. It ought to be the sole and uniform rule; then would assessments be more equal and just, and good cause for complaints against assessors cease."

In 1880 they said: "We would again urge upon all assessors the separate valuation of all real estate, and the improvements upon it, in the towns, villages and cities of the State. It is the only way to arrive at a correct and satisfactory assessed valuation."

In 1881 they said: "In this connection we take pleasure in commending the assessors of the City of Buffalo for the care and vigilance exercised in their assessment of real estate. Each lot in the city is valued separately from the buildings upon it, as follows:

Name	Street and Number	Size of Lot	Character of Building	Value of Lot	Value of Building	Total Value
John Doe	200 Main	20 x 100	4 Story Brick	\$10,000	\$20,000	\$30,000

This is a decided improvement on the present general practice of assessing the building and lot together. A first-class lot on a good business street, or an eligible lot on a prominent street of residences, with an old building of little value, is often assessed at less than a lot adjoining of the same size, if the latter happens to be covered with a fine building, the old building being used to depreciate the value of the lot.

The assessors of Buffalo have practiced this method of separate valuation since 1876, and have become well satisfied that it is the only true manner by which a correct and satisfactory assessment can be made. If local assessors could examine those rolls they would be greatly benefited.

A provision of this character should be by all means embraced in the new tax law soon, it is to be hoped, to be adopted.

In Massachusetts, New Jersey and a number of other states, the law requires the statement of the value of the land, of the improvements thereon, and of the total value of the real estate. It is unnecessary to add two columns to the assessment-roll, for if the value of the land and the entire value of the real property is stated the value of the improvements can be ascertained by a simple subtraction.

There is a positive objection to the requirement that the value of the improvements shall be stated because assessors will be confronted with the ne-

cessity of actually setting down the value for improvements which are valueless, or by making a direct statement that they are valueless. In the City of New York a large proportion of the lots are covered by buildings which add nothing to the market value of the property. In assessing such property the deputy must go through the mental operation of determining the value of the land and whether in the given case the building is of such a nature that a buyer would pay anything for it. He certainly would not pay anything for it unless he expected to preserve it for a number of years. If the deputy concludes that no one would buy the property unless he intended to put a new building on it, the deputy must assess the property at the sum for which the land alone would sell. No deputy who really makes an appraisal can do so without going through this mental process. If he cannot go through the mental process it is high time that fact is found out and the deputy discharged. Incompetence will be exposed in a way that is impossible when the deputy is not obliged to show the steps by which he reaches his conclusion as to the value of the entire property.

The amendment provides that the deputy tax commissioners shall state, "the sum for which in their judgment each separately assessed parcel of real estate under ordinary circumstances would sell if it were wholly unimproved; and separately stated, the sum for which under ordinary circumstances the same parcel of real estate would sell with the improvements, if any, thereon." This direction avoids the objection which can be made to the Massachusetts and New Jersey law and gives such a plain direction to the deputy that he cannot mistake its meaning. The language of the amendment preserves the language of the old law so that there can be no occasion for judicial decision as to its meaning.

It is obvious that if the deputy tax commissioners are obliged to state the value of the land irrespective of the improvements, they cannot very well discriminate so far as the assessment relates to the value of the land. Deputies will be required to use more care; they will be unable to copy slavishly the previous assessment roll; it will be easy for tax-payers to make a comparison between the assessment of their own property and that of adjacent owners. In the event of legal proceedings being instituted by any tax-payer there will be better evidence to substantiate his claim if it is equitable, and better evidence to uphold the assessment if the valuation was correct.

It is physically impossible for the tax commissioners themselves to examine personally the assessment of over half a million parcels of real estate. In spite of the best supervision that can be given by the tax commissioners, there will be discriminations unless there is adequate publicity. When a deputy is obliged to show how he arrives at the assessed value by setting down the value of land and the total value, his work can be checked easily, especially when the assessment is published, and all assessments are scrutinized and compared by hundreds of owners and brokers. Dishonest assessments will be practically unknown, and incompetence will be fully exposed wherever it exists.

Publicity in assessments will make the supervision of the tax commissioners more effective, and will safeguard the interests of the tax-payers. This bill insures publicity in a way that is practical and thorough.

"I SEE," said a friend to a prominent socialist, "your party had 400,000 votes in the recent election. How many do you expect in 1904?" "Not less than twice as many and perhaps more." "You may if Pierpont Morgan keeps on." "Oh, yes," said the socialist cheerfully. "We call him 'Comrade Morgan' now, you know."

A GREAT AMERICAN X X

At a time when the President of the American Republic is busy, even in solemn state papers in exhorting us to stand "as sons of men who had iron in their blood," against wholly imaginary perils—at a time when nothing more formidable confronts the national purposes than a handful of half-starved little brown men in far-away Pacific islands, it may be well for the thoughtful to turn for a minute to a man who lived in the nation's really strenuous days, and who bore a splendid part in that tremendous time when the great forces of slavery and freedom were aligning for the inevitable conflict. That man is Gerrit Smith, whose name occurred in the Fall number of the "Review," (see note p. 13, No. 2, Vol. 2), and who served one term in Congress, 1853-4.

Gerrit Smith was born in Utica, N. Y., March 6th, 1797, and died in this city in 1874. He was one of the boldest of the anti-slavery leaders and he gave pecuniary assistance to John Brown, in whose affair at Harper's Ferry he was not, however, implicated. He published several works, which have long served to interest all but the curious, yet which will one day be brought to light and read with admiration for their profound political sagacity. A glance at the economic and political creed of this uncompromising apostle of freedom will interest the readers of the "Review," for this man was a single taxer in all but a knowledge of the technical application of the principle. Here is his avowal of his political creed, which in his own words, leaves him without a party.

"It acknowledges no law and knows no law for slavery; that not only is slavery not in the Federal Constitution, but that, by no possibility, could it be brought into either the Federal or a State Constitution.

"The right to the soil is as natural, absolute and equal as the right to the light and air.

"Political rights are not conventional, but natural—inhering in all persons, the black as well as the white, the female as well as the male.

"The doctrine of free trade is the necessary outgrowth of the doctrine of the human brotherhood; and that to impose restrictions on commerce is to build up unnatural and sinful barriers across that brotherhood.

"Natural wars are as brutal, barbarous and unnecessary as the violence and bloodshed to which misguided and frenzied individuals are prompted."

Such is the political creed of a man whose strong face looks out at us from the frontispiece of the volume of collected speeches before us—a face manly in its manliness, womanly in a certain womanly tenderness—(was it not Coleridge who said that every really manly man had a touch of the feminine in his make-up?) In these speeches there is a remarkable command of the vernacular. What can be better than this from one of these speeches:

"In that great day (for which, as has been sublimely said, all other days were made) when every man shall 'receive the things done in the body,' let me not be found of the number of those who have wielded civil office to bind and multiply the victims of oppression."

From a set of resolutions introduced January 16th, 1854, we quote:

"Whereas, all the members of the human family, notwithstanding all contrary enactments and arrangements, have at all times and in all circumstances as equal right to the soil as to the light and air, because as equal a natural need of one as of the other; and whereas, this equal right to the soil leaves no room to buy or sell, or give away, therefore:

"RESOLVED: That no bill or proposition should find any favor with Congress which implies the right of Congress to dispose of the public lands, or any part of them either by gifts or sale."

In these resolutions he declares that "land monopoly is the most efficient cause of inordinate and tyrannical riches on the one hand and of dependent and

abject poverty on the other—the most efficient cause of that inequality of condition so fatal to the spread of democracy and Christianity.” He speaks of the right which land monopoly tramples under foot as among “those clear, essential natural rights which it is the province of government to protect at all hazards and irrespective of all consequences.”

On the Homestead Bill, February 21st, 1854, he had this to say:

“I am in favor of this bill. I do not say there is not a line in it I would not have altered. But I do say that I am in favor of the substance of it. I am in favor of the bill, not for the reason that by giving up a part of the public lands the remainder will be more valuable to the government than was the whole before such occupation. Nor am I in favor of it because the occupants will afford new subjects for taxation. Nor in short am I in favor of it for any of the current and popular reasons for it. But I am in favor of the bill because I am in favor of what I interpret the bill essentially to be—let others interpret it as they will. The bill as I view it is an acknowledgment that the public lands belong not to the government but to the landless.”

But he voted against the Homestead Bill after having spoken in favor of it when it was amended to limit its grant only to *white* persons. As he finely said, “I was a man before I was a land reformer.”

Gerrit Smith was an individualist of a most pronounced type. He favored the abolition of the Postal system, regarding it as a form of aggression. On the question of public debts he exhibited the same mental clearness as on the other great questions.

“No doctrine,” he said, “should be more indignantly scouted than the doctrine that one generation may anticipate and waste the earnings of another generation.” And again: “So far from such debts being sacred and obligatory, there is the most urgent and imperative need to repudiate them.”

This keen-sighted political philosopher was not a single-taxer because he had perhaps never come across anything that had shown him the way. He declared “land monopoly the chief cause of beggary;” he avowed his belief that “little beggary would remain after land monopoly is abolished. The toiling poor are the only creators of wealth. Such as ourselves are but the conduits of wealth.” But his only remedy for the evils and the cause of such evils which he descried so clearly was for government to prescribe the largest quantity of land which could be held by an individual, fixed where the population is sparse at four or five hundred acres. We can see how inadequate is such solution. But the important thing is that this brave, clear-sighted American saw the primary cause of social destitution, and swept aside with hardly an allusion all the conventional cant in support of privilege and landed rights.

With what sharpness of vision he foresaw the coming conflict between the hostile forces of freedom and slavery which was to engulf the union in a great civil war. At the expiration of his term in Congress he wrote to Fred Douglass: “As you are aware I went to Congress with very little hope of the peaceful termination of American slavery.. I have returned with less.” On this question, how his words ring out! How our new single-tax congressman, Hon. Robert Baker, might echo it in his first speech in the national legislature, substituting “private landownership” for the word “slavery,” or leaving his very language unimpaired, for our industrial slavery is a but more insidious and dangerous, and to the masters a more convenient form, than chattel slavery.

“I am the first and perhaps I shall be the last to declare within these walls that there is no law for slavery. I say that I stand alone. And yet I am not alone. Truth is with me. I feel her inspirations.”

This genuinely strenuous American—in deed as well as mouth—lived to see chattel slavery abolished. But he did not live to see all he foresaw. In 1874 he died. Five years later “Progress and Poverty” was given to the world, and with it the real war for the overthrow of industrial slavery had begun.

JOSEPH DANA MILLER.

THOMAS JEFFERSON

WRITTEN BY JOSEPH DANA MILLER, AND READ BY MISS GRACE COLBURN, AT THE
JEFFERSON DINNER, HOTEL VENDOME, NEW YORK CITY, APRIL 13TH.

Clear-eyed he was—seer of our common aim,
To whom the nation, ever more and more,
Shall look for guidance from his wisdom's store,
And grow the freer with his growing fame.

The people were his trust—and his desire
Saw them enfranchised and untrammelled—free;
Free each to will, to fashion and aspire,
And not a slave in bond from sea to sea.

All masters—but the masters of themselves;
All servants—servants of the Commonweal;
Where each man works, or plans, or ploughs, or delves,
Where all are crowned, but none as subjects kneel.

In him the spirit of the new land woke,
Not Southland's voice alone—he turned his back
On those who bound the shackles for the Black,
On those who held that color made the yoke.

He knew not Black nor White—he saw men free,
And Freedom's star he followed through the night;
He bore the Dreamer's share of obloquy,
He marched, unflinching, toward the dawning light.

Scorn followed him, but still he lifted higher
The People's standard—how his words ring out;
On these our times of gathering cloud and doubt,
Of hesitation, dreams and wild desire.

While only those wise in Oppression's trade
Find unity of purpose—only those;
While here in squalid racks stand who oppose,
Without a Captain, broken and dismayed.

Yet on the heights, not hopeless, but serene,
Democracy awaits and bides her time,
Star-eyed, with heart that aches above the scene,
For slow the people climb—so slow they climb.

Call now our Freedom's muster—call and call;
Close up the lines; then shall his simple creed
Be inspiration to united deed,
Till dread Oppression's sullen ramparts fall,

Justice, so long dethroned, her seat regain,
And all the rights of man made into law,
Make of the land the wondrous land he saw—
The hope of Monticello wakes again!

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this school in 1864, and in the same year became an apprentice to the printers' trade at Hackettstown, N. J., on the *Gazette*, working later at Bradstreet's in New York and in the job office of the *Brooklyn Union*.

Beginning the study of law in 1867, and supplementing it with the study and practice of Munson's phonography, he was prepared to accept an offer, made soon after his admission to the bar, of a law and stenographic clerkship in South Carolina, where he lived and worked from 1871 to 1872, and for part of this time was associated with Ben Pitman in reporting the Ku Klux trials at Columbia. Having meanwhile married Anna Johnson, of Hackettstown, he returned to New York in 1872 and opened a law office. About a year and a half afterward he was appointed an assistant in the United States district attorney's office, being then active in Republican politics; but as chairman of a Republican Congressional convention, in 1874, he came under the whip of the party machine, controlled by Chester A. Arthur, and, though not independent enough to disobey orders, he was prompted by the experience to withdraw from politics and resign his office. Several years subsequently he was in active private practice, and participated professionally in several prominent dramatic litigations, including contests over stage rights to "The Shaughran," "The Two Orphans," "The Celebrated Case," and "Evangeline."

In 1879 one of his clients began the publication of *Truth*, and by degrees Mr. Post took up editorial work upon that paper, becoming, in 1881, the editor-in-chief. While doing this work "Progress and Poverty" fell into his hands. It effected his immediate conversion to Henry George's views. With George himself he soon afterward became acquainted, and the two remained intimate friends until George's death. It was as an advocate of George's doctrines that Mr. Post ran for Congress in New York in 1882 on the Labor ticket, and for attorney general of New York in 1883 on the Greenback ticket. Soon after his campaign for Congress in 1882, his advocacy of George's doctrines and related labor questions in *Truth* brought on a disagreement with the principal proprietor, his former client, and Mr. Post severed his connection with the paper and resumed his law practice.

When George ran for mayor of New York in 1886, Mr. Post devoted most of his time to editing the *Leader*, the daily campaign paper of the movement, in which he was assisted by a host of newspaper men. Day by day, when they had finished their regular work on the papers that employed them, they gave their services to the *Leader*; and out of these volunteers, doing double duty daily, a complete staff was organized—managing editor, city editor, and al-

together with as fine a corps of reporters as had ever served on any paper. The *Volkszeitung* (the socialist German daily) freely contributed the use of its plant. Nobody was paid for service on the *Leader* except the mechanics, who received full union wages. The editions ran up to 35,000, which was a large circulation for an evening paper in those days. At the close of the campaign for which he had volunteered, Mr. Post returned to his regular work, voluntarily leaving the *Leader* to other hands.

At the election of 1887 he was the labor candidate for district attorney of New York city; and, in 1888, the Labor party having disintegrated, he went with George into the Democratic party, in answer to Cleveland's famous message inviting the country to turn toward free trade. This association brought him, in 1894, a Democratic nomination for Congress from a New York district; but he made his acceptance dependent upon permission to wage a radical free trade fight, and that being refused, though by a small majority in the convention, he declined the nomination.

Meanwhile, from the first publication of the *Standard*, started by Henry George early in 1887, until its suspension in 1894, Mr. Post was continuously connected with it. Mr. George, intended terminating its publication at the close of its fourth year, but William T. Croasdale urged the importance of continuing the paper, and arranged to relieve Mr. George of the responsibility by himself becoming the editor and publisher. Croasdale did not live, however, to complete his first year of management, his death occurring eight months later; and at his dying request Mr. Post assumed the work, becoming the responsible editor in August, 1891, with George St. John Leavens as publisher, and so continuing until the suspension.

Nearly a year prior to this Mr. Post's wife had died, leaving one son, Charles J. Post, now a magazine illustrator; and late in 1893 Mr. Post married Alice Thacher, then editorial assistant on the *New Church Messenger* and one of the editors of *The New Earth*, her editorial associates on the latter being Alexander J. Auchterlonie, John Filmer, and L. E. Wilmarth.

Beginning soon after the suspension of the *Standard*, Mr. Post made three lecturing trips over the continent, explaining single tax doctrines. His lectures, with copies of the diagrams he used, were afterward put into book form and are now published by Frank Vierth, of Cedar Rapids, Iowa. These lecturing tours occupied his time until 1896, when he went upon the editorial staff of the *Cleveland Recorder*, where he remained until 1898, leaving Cleveland then to begin the publication of *The Public* in Chicago.

Mr. Post was temporary chairman of the

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ference. The fee for club membership is one dollar for every five members. Any individual may also become a member of the League upon payment of one dollar.

For copy of Constitution and By-Laws, or other information, address Mrs. John S. Crosby, president, 335 West Fourteenth street, New York City.

PERSONALS.

Disclaimer.—Samuel Milliken, of Philadelphia, desires to disclaim the authorship of a diagram from "Six Centuries of Work and Wages." The authorship was erroneously attributed to him by *Land Values*, of Glasgow, and by the *Commonwealth*, of Detroit.

Dr. Samuel Chisholm, who is a well known single tax worker in Glasgow, it is rumored is soon to wed.

The Sunday *World* of recent date printed a number of reproductions of Richard George's caricatures in clay, heads of Morgan, Hanna, Bryan and others. Speaking of these, Mr. George says:

"My father found much entertainment in these creations, and expressed the belief that they might attract attention some day. He made it plain to me, however, that my reputation as a sculptor would establish itself more firmly if I kept always in view the importance of being in earnest."

Among the recent visitors to Fairhope colony was Frederick F. Ingram, of Detroit, whose services in the cause of single tax and public ownership of national monopolies have made his name known to single taxers everywhere. Mr. Ingram has done much lecturing during the Winter, and has not confined his efforts to his own city. Our Toronto friends were fortunate enough to secure him for one of their great public meetings.

Miss Anna George, daughter of Henry George, was married on Monday evening, March 30th, to William Churchill de Mille, of Pompton, N. J., a son of Henry C. de Mille, the playwright.

Rev. Thomas P. McLoughlin, who succeeds "Father Tom," of blessed memory, to the pulpit of the Church of the Blessed Sacrament, of New Rochelle, is known as the "singing priest," and is a lecturer and singer of Irish ballads. He is a nephew of "Father Tom."

Rev. Herbert S. Bigelow, pastor of the Vine Street Congregational Church in Cincinnati, will begin a series of meetings at Johnstown, Pa., commencing May 3rd.

These are sure to be effective in the work of spreading the true gospel of righteousness.

Mr. John Moody, publisher of *Moody's Manual of Corporation Statistics*, is now proprietor of the *Evening Times*, a daily newspaper of Elizabeth, N. J. Its politics are of the genuinely democratic kind, and it is, at the same time, a real newspaper.

Mr. J. Belange, of the Fairhope Single Tax Colony, addressed the Washington, D. C., Club last March, and the members of the club subscribed a sum of nearly \$300 toward the purchase of additional land for the Fairhope experiment.

Our friends will be grieved to learn that our active and efficient apostle of single taxes, J. J. Pastoriza, of Houston, Tex., has been ill with pneumonia. He is recovering, and will soon be out.

News—Domestic

ALABAMA, DAPHNE.—(Special Correspondence.—E. Q. Norton.)—There is nothing in the way of single tax legislation going on in this State, but there has been much legislation the last two terms of the Legislature that will eventually set people thinking along single tax lines. The Legislature two years ago struggled with the tax question, and finally turned it over to a committee, with orders to sit during the recess and prepare a revenue code for the State. On the reassembling of the Legislature, that body, after some debate, set aside the work of the committee, modified the old laws that had been in force for the past few years, and passed them. This last Legislature, the first session of which has just closed, struggled with the tax question and showed the same lack of knowledge as to correct principles upon which to build a just tax system, and it now looks as if we are as far from a genuine reform in taxation as ever.

The idea has yet to win its way in this State that a tax can be so laid as to either encourage or discourage industry and enterprise. I hope to publish soon some illustrations, showing the effects of our present system or lack of system of taxing labor, and the products of labor, and by this means hope to arouse an interest in this part of the State in this most important subject. Mobile has three tax offices and three sets of officers, and is a good city in which to show the benefits to be obtained from a simple, inexpensive and just system of taxation.

The Mobile Single Tax Club has not been meeting for some time, but there are quite a number of citizens who are interested in the study of the question, and

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transaction of business along the lines mapped out.

The various propositions suggested by the convention have since been submitted to the Legislature, which has just adjourned without action upon them.

While the sympathy of the assessors with the "over-burdened" land-owners will not appeal to single taxers, it is of interest to see that these officials are alive to some of the evils of the present absurd system of taxation, and are groping in their blind and feeble way to improve it. The abolition of the poll tax would be welcomed as a distinct relief, and would make the precedent for the removal of other onerous taxes which now worry our assessors and oppress industry. It is generally believed if the Legislature should submit to the people of the State a proposition to amend the constitution by abolishing the poll tax, the amendment would carry; and should the Assessors' Association, at its future meetings, develop energy and influence enough to induce the Legislature to listen to them, there would be the possibility of this relic of barbarism being removed. At any rate, if the assessors continue in their efforts to alter the existing laws, we may fairly hope that the frequent discussion of the subject will open their eyes to the great value and extreme simplicity of a system which would obtain all governmental revenues from the taxation of land values. Of course, at the outset they are faced in the opposite direction, and in San Francisco the tax rate upon realty has been reduced within the last year, while the total personal property roll has been raised from about \$70,000,000 in 1898, to about \$132,000,000 in 1902. This pursuit of hitherto concealed personal property has not been successful outside of this city, and possibly Los Angeles, and in those cities the efforts to further increase the roll will probably fail, as the devices for concealment will keep pace with the attempts to ferret it out. One assessor said, "Any fool can assess land, but a man must study his subject to get at personal property." The truth of this statement will become more and more apparent as they relate their experiences and compare notes from year to year, and the difficulty of assessing personal property, and the ease and simplicity with which realty can be assessed, may bring them to a right-about, and put them in a frame of mind to listen to the arguments of the single taxer. At any rate, a point has been gained by this public agitation of the deficiencies of our present system.

COLORADO, DENVER.—(Special Correspondence.—E. O. Bailey.)—Single taxers in Colorado have survived the shock of defeat with exemplary fortitude, being neither silenced nor discouraged. They saw the

labor of months and the expenditure of an amount that, to many reform causes, would have been the draining of their lifeblood, come to naught in the November election, not from lack of votes, but by power of our opponents to purchase fraud in the count.

There are those among us who gave the bread and meat from the table, who gave time and profit from the work bench, who gave position and political honors, to forward the cause of justice in her fight against entrenched privilege—and yet, none of these are made objects of complaint, nor regretted, nor grieved over. Single Taxers alone bore the brunt of the battle; by them the influence and support of the labor unions were enlisted; they were the active, ever moving power in the State, organizing the necessary political machinery and carrying on the campaign, with its merciless demands, until the closing of the polls. The actual single tax cause received less benefit from the work done than has any other movement of equal importance ever yet made. The cause of this is not hard to find—we concentrated our efforts upon the local option feature of the Bucklin bill, denying that the single tax was involved in the question at issue, dodging the accusations made by our opponents that land value taxation was the prize we coveted, fearing absolute failure from an attempt to educate the people *en masse* upon the moral principles involved in such taxation; weakening our power to preach the truth by reason of this digression, arousing suspicion in the minds of the conservative, and by appearing to be ourselves afraid of the single tax, making others actually so. Our opponents hung out the red flag, and beneath the skull and cross bones of "the Bucklin bill" they wrote "the single tax." We stood in front of it, trying to conceal it with a plea for "home rule," instead of exposing it to ridicule and reason.

Thus we lost the great opportunity to propagate the single tax, and while defeat, doubtless, would have followed the radical plan, as it did the conservative one, yet it would have left us with fruits that we do not now possess—namely, an enlightened public sentiment.

However this may be, it is equally true that this calling together of the radical Democrats bids well for the future. We have the nucleus of an organization in all the larger cities, with a strong and capable Single Tax League in Denver. They are mixing in every movement for better government, getting upon the ground floor of politics, and rendering excellent service to the cause in individual capacities. Our interests here are centered upon the new charter soon to be formed and submitted to the citizens of this newly created municipality. We have delegates in the "New

Civic League" which will put a ticket and platform in the field, advocating the initiative and referendum, municipal ownership, and the recall, by imperial mandate, of public officers, with provisions for submitting all public franchise grants to a popular vote.

The labor organizations are making strenuous efforts to get together upon matters political, while the socialists, encouraged by repeated advancements, have put numerous local tickets, for town and county elections, in the field. Corruption has run rife in this State, and, with strikes and lockouts, and a general depression slowly but surely setting in, there promises to be "much doing" at the polls this Spring. Monopoly bears bitter fruit, but the people eat thereof and know not how else to live.

CONNECTICUT, NEW HAVEN.—The Connecticut Single Tax League was formed at Meriden, January 8, with C. W. Dougherty, of Hartford, president; W. T. Brewer, of Meriden, vice-president; W. Trueman, New Haven, secretary and treasurer. A number of names from various cities have been sent in, and in a short time Connecticut will have a well organized body of single taxers who, up to the present, have done a vast amount of work along any path that offered itself.

Arrangements are now being made to hold the convention of the Women's National Single Tax League in New Haven in June. Delegates are expected from many States, and any able to come will be welcomed and cared for to the best of the ability of the single taxers of this city.

Alderman Trueman was defeated in the democratic primaries here last Tuesday for renomination for alderman at large. It was well known that corporation money would be spent to this end, but the figures prove that the democracy is not only corrupt but vicious as well, and has placed itself on record in a way that we could not have thought of asking for.

The cry was "Clear the City Hall of cranks." One of our local papers, referring to this, suggests that it might be better to "clear the Hall of the crooks."

The New Haven democracy prefer as men to represent it those who attend the board so drunk they cannot speak, and representatives of corporations who will do their bidding. But a new time is coming, and some of these vultures will get their reward.

DELAWARE, WILMINGTON.—(Special Correspondence.—Harold Sudell.)—The work in Delaware during the past three months has been along the lines of legislation, and although the result was failure, yet it marked the furthest step yet reached in the work here, and thus encourages us to further effort.

Bills were introduced into the Legislature separating the assessment into land values and improvements, and giving local option in taxation. The first named bill goes further than any law now in operation elsewhere, inasmuch as it specifically details what shall be considered as improvements, so that the assessor could only assess, in the land value column, the value of the bare land. This bill failed in the House by a vote of 22 to 13.

The "local option in taxation" bill fared better, however, passing the house by a vote of 21 to 13. In the Senate it unfortunately fell into the hands of a committee whose chairman was bitterly opposed to the single tax, and despite our efforts he refused to act on the bill, and it lay there until the day before adjournment, when it was returned to the House on a technicality, and it was then too late to get any action taken. The newspapers commented quite extensively on the passing of the bill by the House, one of them stating it was the most important and far-reaching bill that had been brought before the Legislature for a generation.

GEORGIA, ATLANTA.—(Special Correspondence.—Wm. Riley Boyd.)—Since my letter of January, little of interest has transpired; yet the inevitable trend of public sentiment is in the direction of tax reform, and that means the adoption in part of the single tax idea.

The South is undergoing the usual persecution over what is termed "the race question," a matter which, if let alone, would find reasonable adjustment; but so long as there is interference from abroad tending to produce friction, so long those at home who essay to deal fairly with each race are subject to these hindrances, just so long will there be retrogression rather than progress.

The adoption of the single tax into practice would tend to the solution of all doubtful issues and would open the way for a natural drift of the negroes southward, where nature has prepared for them a fitting home.

The people of Atlanta desire a new post office; the Federal power approves; but there must be a lot purchased. Near the present site a suitable lot has been selected. It was valued at some two hundred and fifty thousand dollars. Those resident here in 1860 or thereabouts recall that the entire tract had not a selling value of more than five thousand dollars at that date, and the question is asked, "Who has created a value of nearly a quarter of a million of dollars?"

And as the answer must be, "the community," another natural question is, "Why does not the community receive the profit which it has earned?"

The viaduct, which enables foot passengers and vehicles to cross the railway tracks at Whitehall and Peachtree streets, is a great boon, and has changed the entire section, rendering it an object of beauty as well as of increased utility. Of course, this must be paid for, and the private land owner is justly taxed; but one or more demur, and hold that their property has been injured, demanding from the city damages to the extent of the alleged injury.

Atlanta is to have an election on April 22 over the question of an issue of bonds to the amount of \$800,000.

In order to carry it, two-thirds of the registered voters must vote yea, so that the inert non-voter becomes effective as a negative force, and the issue is gravely in doubt.

All of this and similar problems will find adjustment when our tax reform becomes effective.

But I am unable to fix a date.

ILLINOIS, CHICAGO.—(Special Correspondence.—G. J. Foyer.)—The Chicago Single Tax Club has been placed in a peculiar position for the coming Spring election. It was the intention of the club to put a complete ticket in the field and carry out the political programme as it has done heretofore. It was rumored that the candidate for the labor ticket was to be a single taxer, who has been active in the single tax cause, and that this being the situation, single taxers would support this man as their candidate, being invited and cautioned to do so. But as this gentleman was of a weak disposition, and prolonged his acceptance or rejection of the nomination of the labor party—which had grown to a large extent—until the time was too short to make out our own ticket and obtain the required number of signatures, the single taxers then decided to support the candidate that did accept the nomination of the labor party. The nominee that did accept the nomination of the labor party was a candidate upon the single tax ticket in the first campaign, is a member of the club, and is the better man for single taxers to unite upon. Our former recording secretary has accepted the nomination of the labor party, and is making the effort to be elected city attorney. The single taxers have affiliated themselves with the labor element in such a way as to be conventional, in the hope that we may be able to persuade them to organize a single tax labor party. Should we accomplish this, we feel that this campaign has been the greatest success yet accomplished in our line of activity. Immediately after this Spring campaign the organization will be under way. The labor element is very favorable to the single tax—in fact, when the candidate for city attorney was introduced at a mass meeting for the endorsement of candidates, he received the great-

est applause from the audience, not excepting the candidate for Mayor. The labor movement in this city is what might be called the radical element of the labor unions. On Friday, March 20, the club gave a dance in Schiten Hall instead, of our regular meeting. This social entertainment was a success from every point of view. It was estimated that between 250 and 300 persons were present, mostly strangers. Our hall was a little more than comfortably full. The enclosed unique programme, with the various dances underlined with single tax phrases, and our ticket of admission, is one that would catch the eye of the thoughtful and awaken the sense of the observant. This social gathering was such a success that many members of the club believe in continuing them.

OHIO, CLEVELAND.—(Special Correspondence.—J. B. Vining.)—At this writing the city is in the heat of one of the fiercest campaigns in its history. Defeated in three successive battles, fought under the leadership of Tom L. Johnson, his enemies are more united in this Spring's election than ever before. They know that this is the last ditch; that if beaten this time, they can not fall back on the courts, as they have already passed on the new code and pronounced it valid. To lose now will be death to privilege, so far as franchises in this town are concerned. To meet this struggle, Mark Hanna has nominated a ticket and adopted a platform that, for cunning, can not be beaten. It contains all the elements for catching the unwary. It has a conservative candidate for Mayor, personally acceptable, but withal a corporation lawyer, who has made a success in life by his association with and work for men of the Hanna kind, so that he comes to see men and measures largely through the eyes of the "better class," that possess the privileges. Then there is the "old soldier" candidate, a fine fellow and gentleman; and the "labor candidate," of doubtful quality; and so on down the line, taking every one that has a pull or has a hope for one. Amazed by the terrific pace of Tom Johnson, the "House of Have" is thoroughly aroused, harmonious, and altogether alert to hanging on to what it has and to get more. They will let nothing get away, no matter how much it may cost in money—or mud.

This is the proposition Tom Johnson has to face almost single handed. The common people, never too alert, will be frightened out of their wits by howls, cajollery and threats. Will they stand by their guns? Under similar conditions, in the last McKinley-Bryan campaign, they took to their heels. Well, if they do that now, they will have forsaken the biggest, brainiest, truest friend they have had in many a long

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them, raising their own food. The idea grew out of a conversation between Mr. Kiefer and C. M. Rothschild, proprietor of a mortgage loan business. It had been Mr. Rothschild's plan every year to give Christmas dinners to thousands of poor people. Kiefer told him that charity was degrading, and urged the just and common sense plan of helping the poor by putting them on the earth and let them help themselves, each one in his own way. The plan so favorably impressed Rothschild that he then and there agreed to back Kiefer for all expenses if he would put it in effect.

Carnegie's offer to give a library to Marion, O., has raised quite a discussion and given the George men a good opportunity to teach a lesson in taxation. It was pointed out by our friends that the present method of taxation was most unequal and injurious.

The American Federation of Labor, No. 9900, met in regular session and took up the library proposition which has been made by Andrew Carnegie. It was unanimously agreed to oppose the acceptance of the proposition, and to use all honorable means to defeat the aim of Mr. Carnegie in erecting a building in Marion.

The following shows exactly the ground taken by the labor organizations:

"Any increase made in taxation increases in greater proportion the injustice resulting therefrom. At the dedication of his library at Washington, a few days ago, Carnegie said: 'It is the people helping themselves by taxing themselves.'

"The rapid growth that our city is now making will increase taxes, as the number of streets are increased and extended, which will require additional sewers, water mains, paving, sidewalks, lighting, police protection, etc.

"Fully 95 per cent. of the land within our incorporate limits is vacant. This portion of our city is practically exempt from taxation.

"All taxes upon labor and its products eventually fall upon the consumer, who usually fails to be the financial beneficiary.

"Therefore, be it resolved: That we condemn as unjust all taxes levied upon labor and the products of labor, and demand a repeal of such laws that restrict or prohibit the production of wealth. We particularly condemn that law which permits all special taxes in excess of a 25 per cent. valuation to be levied as direct and indirect taxes upon the community. We condemn the acts of all persons who take advantage of this law when such cases apply to vacant land.

"The above proposed remedy would enable the producers of wealth to provide themselves with the libraries and other essentials without the aid of non-residents."

RHODE ISLAND.—With the election of Lucius F. C. Garvin to the governorship of Rhode Island is revealed what a man of personal force and character may do in office. Incidentally is disclosed the degradation of the elective franchise in that State. Governor Garvin says:

"In a considerable number of our towns bribery is so common, and has existed for so many years, that the awful nature of the crime has ceased to impress. In some towns the bribery takes place openly, is not called bribery, nor considered a serious thing. The money paid to the voter, whether \$2, \$5 or \$20, is spoken of as payment for his time."

Undoubtedly long familiarity with this sort of corruption breeds contempt of the morality that condemns it. Let us hope that the first single tax governor in the nation may succeed in arousing the new conscience to the enormity of all offences against the integrity of the ballot.

News—Foreign

CANADA.

MONTREAL.

It must be a matter of great regret to your various correspondents that they have not more hopeful and encouraging messages to communicate to each other through the medium of the *Review*. Yet at times we read of happenings which would seem to indicate that progress is being made in other places, and even at home where changes are gradual and apt to pass unobserved, we note an occasional awakening of the people to a realization that something's got to be done.

Just now an awakening seems about to take place in Montreal. Self-preservation, that first great law, will be the compelling force. A couple of years ago, when the electric lighting franchise had expired and new tenders were about to be called here, we had Messrs. John S. Crosby and F. F. Ingram, the latter of Detroit, deliver a public lecture here in favor of municipal ownership of public franchises. It was pointed out to the people that whereas there was now competition between the various companies, a combination was apt to take place at any time, and that they would then be at the mercy of the power they were fostering. Needless to say, the strongest company got the franchise, but the competition from a dark-horse company, after a lot of manipulating, compelled them to reduce their tender from \$90 a light, per year, to \$62, the old contract being at \$110. The combination has now been effected, to all intents and purposes, and at any time we may hear of the last company coming in out of the cold.

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We are keeping up a steady fire at every loop hole we see and never lose an opportunity to get noticed by the press.

So far our funds have been raised by subscriptions, but now we are trying to enlarge our resources by increasing our membership and collecting an annual fee of one dollar from each member. In this way we don't tax anyone too much and yet derive quite a revenue. Of course, we have to watch our expenditures very closely, that we may be able to accomplish as much as possible with what we have. The money is hard to get and we have to take care of it.

Literature, of course, is one of our principal means of spreading the gospel, and we took care to throw lots of it around at the Sunday meetings, so that everyone who came, went away with a tract in his pocket.

Our young people are doing good work. They have a speaking and debating society which they call the "Young Democrats' Club." Every alternate Monday evening they meet in the house of one of the members and have a programme of speeches, essays and general literary subjects, with occasionally a song or a comic recitation to liven the meeting up a little. They don't confine themselves to Single Tax, but discuss all live topics and encourage and build up democratic thought as much as possible. In this way the young people are educating themselves and bringing their friends into the movement. We found the work of the young members of the Association most effective and at present have more young men actively engaged than ever before. This is a point that I think has been overlooked by most of the associations. Give the young men and women a chance to do something. Let them get on the platform occasionally. They like "glory" as well as the old folks do. Special effort should be made to cultivate young speakers in every association. Public speakers are what the cause requires, and the only way to get them is to take the young men, and make as many opportunities as possible for them to talk. We must not forget to train the girls, too, for there are numerous women's club of various sorts, where a good woman speaker, which is somewhat of a rarity through lack of opportunity, could do any amount of good work. It is seldom that you can train an old man to be a good speaker, but a young man you generally can. Therefore, I say, get the young men interested as much as possible; put them in positions of responsibility and you will find that they do the work all right, and in a few years you will have a nest of young radicals to send forth into the world. The seeds which you have sown will remain, and in later life you will find these radicals cropping up in all parts of the

country. Education is our plan and we must educate the youth. A young man of eighteen or so is just beginning to form definite opinions of his own and then is the time to get him.

The young people, boys and girls, have been a special feature in our work this year, and we have found it most beneficial, for though it may be the old men that give stability to the Association it is generally the young men who do the hustling.

At present we are laying plans for our summer campaign and hope to do some good work.

WALTER H. ROEBUCK,
Sec'y Single Tax Association,
155 Bay St., Toronto.

GERMANY.

Activity and progress in the spread of our ideas can be noted all along the line. The Land Reform League, as the German Single Taxers call themselves, grows in membership and influence rapidly. It is only since the 1st of January, 1900, that the laws have permitted organizations which can concern themselves with "Public affairs" to come together and coalesce, and yet since that time 141 organizations, with together in round numbers 105,000 members have come into the League as corporate members. There is the widest diversity in the sort of organizations which have here united themselves for a single object, among them are associations of state officials; of teachers of all grades; of postal and railroad employers; clubs of house-owners; trade unions and workingmen's organizations; citizen's unions; organizations of heads of municipalities; and many more. During the last year over 600 new members have joined the League of itself, as individual members.

The introduction of taxation of municipal land at the actual selling value, a reform instituted by Johann von Miquel, when Minister of Finance for Prussia, and a most important step onward in our ideas, is now an established fact in 81 Prussian cities, and bills are up in the legislatures in Saxony, Wurtemberg, Hessen and Bavaria to have the same reform introduced into the municipalities in those countries. The tax is very low, in most cases not more than 4 marks in a thousand, but it has already brought to the municipalities using it, a most valuable increase in ready funds, and a reduction in the tax rate for the individual tax payer. A notable example of this is given by the town of Spandau, near Berlin, which was formerly hardly more than a citadel with garrison, but which, owing to the presence of large factories, is now a rapidly growing community. The walls of fortifications were taken down and there was an attempt made to

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lem of taxation. At all events, the social question can be easily reduced to the formula of a question of taxation."

Friedländer weakens the effect of an otherwise authoritative work by his closing chapters on the eccentric Eugen Duhring, whose own recantations in later life took away any value his economic teaching may have had.

About twenty of the candidates for the new Reichstag elections are good Single Taxers. Adolf Damaschke himself, the leader of the party, is candidate for the mandate from Jena.

Beside the bi-monthly organ of the party, *Die Deutsche Volkstimme* a new and bright little weekly, in the Rhine country, *Die Rheinische Rundschau*, has placed itself at the service of our ideas, and more and more single tax articles are appearing in journals of all political coloring throughout the country.

GRACE ISABEL COLBRON.

IRELAND.

Mr. Michael Davitt is out with a scheme of his own for the settlement of the Irish Land question. We have had occasion to comment in these columns on what seemed to us Mr. Davitt's failure to apply his own unalterable convictions as to the justice of immediate and unconditional emancipation of the land from the grip of the landlords. To this latest scheme of the truest friend Ireland has to-day, there remains the same objection. Mr. Davitt's desire to do something practical to hasten the settlement of the question has evolved a plan which is remarkably ingenious, and which will no doubt find support in some quarters. If proposed by the Balfour government, or any government capable of carrying it out, it would be worthy of support, just as any way is better than no way at all to a desirable point. The objection to this scheme is that it comes from Michael Davitt, who believes that landlords as landlords have no right which any legislation is bound to respect. Why not continue to preach the full doctrine, and leave these painfully evolved plans of settlement and compromise to the men whose business is compromise—the politicians of England, "the dominant partner" in the ill-assorted union of Great Britain and Ireland. Does not Mr. Davitt perceive that his business is not with the devising of governmental plans, but the rousing of Ireland to the demand for a full and unconditional settlement? Not that Parliament would be likely to accord such terms, indeed, immediately or at any very early time. But they would yield such terms of settlement as public opinion could be educated to demand and such terms would be as favorable as Mr. Davitt could secure by devising schemes of his own. For in the present

state of the Balfour government does any one believe that the plan of the "father of the land league" has any chance of being even considered?

"I start with the proposition that in accordance with strict justice the landlords of Ireland are not entitled to their fares from Kingston to Holyhead for the loss of their criminally abused proprietary rights." There speaks the true Davitt, "But," he continues, "as conventional justice for the claims of prescriptive right cannot possibly be repudiated by the English government or avoided by Ireland, if a peaceful settlement of the land war is to be arrived at, we must face the question of compensation."

Then follows in detail the plan Mr. Davitt proposes, and on which no more intelligent commentary has appeared than the following from the columns of the Cork County *Eagle*, a paper which is always sound and unshaken in its devotion to true economic principles:

"Speaking of Land Nationalization, the 'Father of the Land League,' says: 'I still hold fondly and firmly to this great principle, and believe a national ownership to be the only true meaning of the battle-cry of the Land League—'THE LAND FOR THE PEOPLE.' In another passage he writes:—'Ownership must, therefore, be qualified by obligation, or duty, or tax, to the State, which will recognise the conditions on which the community at large—that is, the country as a whole—will allow the *natural heritage* of the people in the soil to be so owned, occupied, or expedited by any section.' These passages, it is evident, contain the pure principles of national ownership, or Land Nationalization, and clearly maintains the great truth that occupiers of land owe to the State, and to the State alone, a certain obligation, or, in other words, a rent for such possession as will give them the free use of the soil, which is the most important factor in the production of wealth—is, in fact, nature's store-house, and therefore could not be made the private property of a section of the community without inflicting gross injustice and serious injury on the community as a whole, particularly the toiling masses. Mr. Davitt then gives his suggestion, which, he believes, will effectually settle the land question, and in consequence stamp out that pernicious agitation which for so many years has convulsed Ireland, and brought in its train so destructive a period of social unrest. Briefly, that idea is this. England will give its credit for £150,000,000, which will roughly be the amount required at twenty-one years' purchase to buy a rental which he estimates at the net value of £7,000,000 a year. The Treasury can easily raise this loan at 2½ per cent., and the rate of interest required on this principal would be 3½ per cent. This would allow of a

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ELECTION OF TOM L. JOHNSON.

Tom L. Johnson has been re-elected Mayor of Cleveland by an increased majority. "I attribute my election to the determination of the people that the corporations should not rule," the Mayor is reported to have said. "The people have endorsed my administration and I am satisfied."

In Toledo, Mayor Jones is also re-elected. Jones, though not a Single Taxer, is with the forces of progress, and his election is a deserved tribute to the man as well as a testimony to the common sense of the people of Toledo. He was elected in the face of the most extraordinary opposition of the two machines, and an agreement between the newspapers, not even to mention his name. The result is, therefore, all the more the people's victory.

STORY OF THE AUTHOR OF "MY DICTATORSHIP."

Mr. C. W. P. Amies tells the following interesting story in a private letter printed in our bright, little contemporary, "Taxation," of West Australia, detailing, how Mr. Singer, one of the authors of "The Story of My Dictatorship," first read "Progress and Poverty":

"You know Mr. Singer is not a rich man now—he never was; but when he first came to London it was a question of getting a living. A certain young German, to whom he had been introduced by a friend, was ambitious to bring out a book, to be published under, or above, his own name, and was looking for some one to do the brain-work. This task was an easy one for our Mr. Singer, and, for a certain pecuniary consideration, he agreed to edit the work. Business was started, and Singer comes along with the introduction, started something in this fashion: 'In the following chapters we propose to investigate the basis of society, and to lay bare the workings of our social system. If, in doing so, we draw the veil and expose what is hideous or unclean, it is because truth demands us to do so.' Our German aspirant was thunderstruck, and, being of a timid type and governed by the traditions of his class, took strong exception to the language, and mentioned, by the way, that if he put his name to such language as that he would be ostracised by his people. The whole matter in the introductory chapter was discussed during the debate, and the German called Singer a 'Georgian.' Singer said: 'Why do you call me a Georgian?' and he pointed to a book on the table, and said: 'Because you believe as Henry George does.' Singer said: 'Will you permit me to read that book? I have never heard of Henry George.' It

was 9 o'clock in the morning when we commenced the discussion, and we had continued it throughout without leaving the room or having any refreshments. It was 6 o'clock now. We went out for tea. Afterward I went home, and, going to my chamber, I settled into bed, and by the light of an oil-lamp on a shelf on the bed I read through every chapter of that great book, and when daylight came in the morning I turned over the last leaf."

The Brooklyn Single Tax League has been holding a series of Friday night lectures, which have been well attended. Among those who have addressed the club during the months of March and April, are Chas. O'Connor Hennessey, Jacob Cantor, Rev. Henry Frank, John R. Waters, Rev. A. J. Brucklacher, Henry George, Jr., and Lawson Purdy. At the Friends' Church, Lawson Purdy will debate the Single Tax on the evening of April 25th. The church is on the corner of Lafayette and Washington Avenues. The League has changed its meeting place to 1279 Bedford Avenue.

MR. WEEKS' CALL FOR INDEPENDENT POLITICAL ACTION.

THREE COMMUNICATIONS.

(We have received a number of communications expressing a desire to reply to Mr. Weeks' article published in our Winter number urging independent political action. A number of these gentlemen have failed to send in their letters. Up to the time of going to press we are in receipt of but three letters on the subject, all of which endorse Mr. Weeks' position.)

Mayville, N. Dak., April 8th, 1893.

To the Editor:

The interest manifested in your suggestion in the Autumn Number, relative to a national organization of Single Taxers, is not such as that to which, by its importance, it is justly entitled. In my opinion there is nothing so much needed for the progress of our movement throughout the country as a strong national organization to undertake the publication of a monthly, or weekly, journal of propaganda and news and carry on other lines of work. Of the desirability and necessity of such an organization there can, it seems to me, be no question, and I would suggest that steps be taken at once in the direction of securing a list of all the active Single Tax workers in the country. The Louisiana Purchase Exposition at St. Louis next year will furnish an excellent opportunity for a Nation Convention or Congress, at which the completion of a strong organization might be effected.

The article in the Winter Number by Mr.

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democrat and republican alike, and I am certain that single tax has become better known in Chicago since 1900 than during all the preceding years. Club meetings have been kept up as usual and a significant feature has been the fact that we are never so easy financially, as when carrying on campaigns. The general public has treated us remarkably well, and a large part of the assistance given us has come from new converts and persons who became friendly. It goes without saying that much more could have been done if the local single taxers had put up a united front, for the only serious obstacle has been the apathy or the sarcastic opposition of acknowledged single taxers. And therein I think lies the rub. As long as an appreciable proportion of the single taxers, will, because they cannot have their own way, act in such a manner over any question that does not involve our principle, results will naturally be small; for while the propaganda possibilities of a party movement are very great there must be something like unanimity if those possibilities are to be made the most of. As yet anything like unanimity along this line seems impossible to me, and I confess I have lost much of my former confidence in single taxers and possess a growing belief that comparatively few of them want the single tax badly enough to even deserve to get it.

If that is the case how can we expect the public to desire it? If the time of single tax is to come before events absolutely force it we have got to earn it. Single Taxers are numerous enough in Cook County, and probably in the United States to make a fairly creditable party, and if after a thoroughly representative conference at which, *for educational purposes*, a majority voted for a National Party, every single taxer would loyally do his part to carry on the campaigns exactly as though political victory was fully expected. Great good would certainly follow regardless of the size of the vote. Our vote, as counted, has been small and all who looked upon the movement as political quickly dropped out of sight.

A large vote should not be looked for. The people cannot yet be trusted to vote right on a party ballot, but they have shown in many places that they can be trusted to vote about right on measures. Our propaganda (of all kinds is preparing them to vote YES, when, while voting their old straight party ticket a single tax proposition shall be submitted to them on a separate referendum ballot. To effectively propagate, we must reach the people, and I am now positive that through political action that can best be done, and that if a single tax national party, with that end in view, had been started in 1886 and continued to the present day the single tax would now be the burning issue between the two great par-

ties through one or the other of which in all probability it must ultimately come.

Very respectfully yours,

GEORGE C. MADISON,
698 Orchard St.,
Chicago, Ill.

New York, April 3, 1903.

Editor *Single Tax Review*:

In the Winter Number of the *Review*, Mr. Edward T. Weeks, of New Iberia, La., has advanced some very cogent and forceful reasons why the Single Taxers of the United States should organize into a political party. I, for one, consider all his points well taken, and some of them exceedingly so. Of course, Mr. Weeks' proposition will not be favorably received by those among us who aspire to be recognized as the "conservative element." Now, conservatism may be ever so honest, and sincere, and well-meaning, but it is after all only the tangible evidence of that timidity which inclines men to bear with the ills they have, than fly to others that they know not of. It may, therefore, justly be regarded as narrow-mindedness, for to be broad in one's views requires courage above all else. No great reformer was ever conservative in the sense that he was apprehensive of possible consequences. As all of human endeavor is relative in its nature there is nothing absolutely certain until proven so, and the man who never experiments is the man who never demonstrates anything.

Why should any single taxer balk at the engine of political action? If we had some little, petty, picayune issue to go before the people with—like one of those over which the two old parties are everlastingly splitting hairs—this aversion could be accounted for. But we have the grandest moral issue to back us and compel success that any political party ever had. The single tax proposition is the greatest of economic truths, and when once seen can never again be obscured. Truth of whatever kind will sooner or later force recognition and compel action. Evidently then our first duty as single taxers is to show those of our fellow-men who have not yet seen it, the truth as we see it. This can best be done by forming a national party because in that way we can reach the greatest number with the least effort.

How can we consistently ask men to join in a movement which is as devoid of unity of action as ours is? I, therefore, sincerely hope that a national convention will soon be held as proposed by Mr. Weeks and other single taxers. Sooner or later we must enter the field of active politics; why not sooner rather than later? It is all nonsense prating about the people not being ready for the single tax. They are. Just watch them. They are clutching at

every shadow of reform like drowning men at straws. How much more eager would they be if the real substance of the thing were put before them?

Respectfully,
F. H. BURYESON,
of the Seaman's Union,
37 South St.,
New York City.

BOOK REVIEWS.

(Owing to press of matter, reviews of John Graham Brooks' Social Unrest, from the pen of Mr. Bolton Hall, and Benevolent Feudalism, from the pen of the editor, are crowded out of this number. They will appear in the Summer Number.)

"TOWARD THE LIGHT."

Mr. Lewis H. Berens, co-author of "The Story of My Dictatorship," etc., has written another book "Toward the Light," (Swan, Sonnenschein & Co.) a collection of essays and studies in ethics and economics, joined and related into a complete logical work.

It deals with subjects about which his thoughts are neither illusive, elusive or delusive.

Single taxers, who are uncertain about various knotty points in political economy will find their perplexities stated and explained, in simple and lucid illustration and argument.

Mr. Berens is an avowed single taxer, in almost thorough agreement with Henry George, from whom he dissents, however on the question of "Interest," whether it is natural or by-product of distorted economic conditions. He contends that "Interest" springs from private appropriation of rent and legal privilege and will disappear along with their abolition.

Yet upon his own showing "Interest" will continue as a regulator for the economical production of "auxiliaries—tools" alternating between premium and discount, according as the supply is deficient or in excess of demand tending to an equilibrium (pages 160-161).

"Land" and "Labor" are the primary factors of production, supplemented in advanced conditions, by what Mr. Berens terms "Auxiliaries of production—Tools," a capital definition of "Capital," the change in terms, however, does not change the factors.

It goes merely as a matter of statement that these "auxiliaries" are neither one or the other factor—"land" or "labor"—they are both, consequently, to assign "wages" to "labor," "rent" to "land," excludes, (if distribution be limited to these terms, rent and wages) any definite term to the earnings of "auxiliaries."

"Auxiliaries—Tools" are termed capital

to differentiate it from "land" and "labor"; since it is therefore necessary to make a distinction in the terms of the factors, it is equally important that the *earnings* of the factors bear distinctive names.

Matter, and the forces of nature, comprehended in the term "Land" are not only active before and while labor is operating with them, but in some cases continues to produce increment even after they are changed, modified, separated, combined, etc. by labor, and converted into exchangeable "goods." The competition of various commodities, some of which continue to grow in value, while others remain stationary or depreciate gives rise to a value determined by the value of the depreciating commodity, analogous to the "No rent" land in the phenomena of "rent."

Rent attaches to a place, but after land has been disassociated from its fixed condition and directed on its way toward satisfying human needs, the unearned increment that before attached to *the place* will now be added to *the product*, a store of wheat will increase in value with the lowering of the margin of cultivation.

Advancing civilization will, if past experience is any criterion, make the production of a "good" an easier task; what now requires ten days' effort to produce, may in a week or a year be produced by nine days' work, during the same time that other "goods" are being produced with even a greater saving of labor, while concurrently some things will require no less exertion than before. This variation will, in deferred rewards of enjoyment, be naturally distributed by the play of competitive interest.

If I loan, for a year, the work of ten days, represented, for example, by a barrel of flour and at the expiration of the time when payment is to be made, a barrel of flour can be produced with nine days' work, should I, in justice, be paid the then value of a barrel of flour or the prevailing value of ten days' work?

I believe that interest is natural and necessary to average this advancing gain and distribute its advantages equitably.

This problem of whether interest is natural and therefore persistent, is not to be solved by legislation. Right conditions will bring its own settlement of the question, and Mr. Berens aptly sums up the situation in the conclusion to his chapter on "Interest." He says: "It is, therefore, not natural and equitable, but unnatural and unjust."

Many earnest Social Reformers may, however, still remain of the opposite opinion. It is, therefore, a matter of congratulation that differences of opinion on this somewhat abstract, if not merely academic, question cannot be any real cause of antagonism or separation between any who are seriously desirous of establishing justice, and of securing to mankind the fruits of jus-

tice. All can unite to attain this end; and when it is attained, then if "interest" continues, we shall know that it is both natural and just; whilst if it disappears, we shall know that it was unnatural and unjust; that it was, in truth, but one of the fruits of privilege and monopoly, of that unjust social system which produced poverty in the midst of plenty, and which conferred advantages and privileges on the few, at the cost to the detriment of their "disinherited" fellow-citizens.

The exposition of value could be clearer. There is an implication at least that "value" is a "ratio" and cannot therefore be increased or decreased as a total. No single which has been so completely demolished by Henry George in the 'Science of Political Economy.' But the book is altogether a good contribution to the growing literature of the single tax.

The historian will some day trace out the development of an established right order of society from such writings as Mr. Berens' and others who have been inspired by the great genius of Henry George.

BENJAMIN DOBLIN.

COMMUNICATIONS.

Chicago, Ill.

Editor *Single Tax Review*:

Regarding your request for opinions on the matter of a national organization and a national organ, I would say that I think the organ must precede the organization. It is easier to get people to subscribe for a paper than to contribute to the support of an organization concerning the doings of which they are not being kept regularly informed.

To make the paper attractive enough to draw subscribers for other reasons than merely a sense of duty, I would suggest that all long propaganda articles be barred from its columns. Very few read these articles, so that there is nothing gained by publishing them. Something on the order of the short and sharp comments on current events, by means of which the Appeal to Reason has succeeded in building up an enormous circulation, would be much better. The Appeal to Reason has achieved success because it can be appreciated and enjoyed by non-socialists as well as socialists, and consequently has attracted thousands of the former class to its support.

I think also that, if possible, the various struggling single tax papers, such as *Why*, the *Detroit Commonwealth*, etc., might be induced to consolidate. The combined subscription lists of all these papers may be enough to make one paper self-sustaining.

S. DANZIGER.

Editor *Single Tax Review*:

I have watched with a great deal of regret the many attempts that have been made in the past to establish and place upon a solid financial foundation a national organ that would be worthy of the cause, for the only question in connection with the building up of a strong organ has been the one of money. I do not consider that my opinion is of any value upon matters of this kind, but I have always felt from the time I was connected with the Single Tax, some sixteen years ago, that among the first essentials to the early success of our cause was the establishing of a national organ upon such a scale as would command the respect and attention of intelligent people throughout the world, besides being the means to keep Single Taxers informed of what was being done, and of the progress of the movement everywhere. This tends to keep up the enthusiasm, without which success is out of the question, and we have but to go over the past few years in the history of the movement to prove conclusively, I think, the truth of the above assertion. I can truthfully say that the only thing that has ever caused me to feel in the least discouraged in the early success—that is, say, in our lifetime—of the cause is their lack of interest or indifference of Single Taxers generally in a national organ. Nor can I understand why it should be so, especially when I see how enthusiastically the Socialists support, not one, but a half dozen or more of party papers, to say nothing of numerous other publications which are daily growing in circulation.

W. W. WILES.

Beaver, Pa., Feb. 5, 1903.

Editor *Single Tax Review*:

I notice in the last issue of the *Single Tax Review* that Booker Washington denies the published statement of Brother Bailey, that he is a Single Taxer. At this I am not surprised. Mr. Washington, in his lectures, reveals a shortsightedness of economic questions that is foreign to single taxers. He no doubt feels kindly toward the single tax movement, and perhaps has a notion that he is a Single Taxer himself, but I feel quite certain that he does not realize the full import of the George philosophy. I have a friend quite intelligent and well read who tells me that he believes in the single tax philosophy, not because he understands it himself, but because he believes in the men who are single taxers. Might not this be Mr. Washington's dilemma? And thoughtlessly he pronounces himself a single taxer.

Yours fraternally,
CHARLES R. ECKERT.

(The following letter is from a Texan, a newspaper man, and one who is favorably known for his work in behalf of the single tax. In view of the recent vote for the single tax in the House of Commons which was defeated by a narrow majority of thirteen, we are able to appreciate how closely Mr. Fitzgerald's optimism is "founded on fact.")

I have seen all of Europe that I shall ever care to see again. Not that Nature has not been lavish in her gifts to men even in that quarter of the world, for she has been very kind to them, and there is much to be seen there, but the gifts and the things to be seen are the property of the very few and the poverty of the many is appalling. No one can know it only he who has seen and partly experienced it. I have trod the ground that Henry George trod twenty years ago, but I saw things that George never saw—things that, perhaps, were hidden from his ken. George never visited a "Model lodging house" or a "spike" in the winter time as I have done, and he never saw the true depths of degradation to which man has fallen in the British Isles.

Poverty there is so general and acute that extreme cases of destitution excite no comment whatever. There are no *extreme* cases of poverty to record; the whole social situation is extreme. Extreme cases of poverty are not the exception, but the everlasting rule, and it is impossible to exaggerate the situation, and summer and winter are all one to that tenth of the population which is said to be and is, hopelessly "submerged." In November there were 20,000 school children in the east end of London going to school every day with "noffink for dinner" in their dinner baskets. The London *Daily News* said the children must be fed and clothed and it immediately opened its columns for subscriptions to save the little ones. The Tory papers call the London *Daily News* a "Radical organ," but it can intelligently discuss the single tax. Strange how every man who is "for men," who loves his fellowman, should be called a "radical." I am glad to be a radical.

You would like to know, no doubt, how "the cause" is progressing on the other side. It is progressing wonderfully, smoothly and without the least friction from within. The single tax finds its great support among the business and mercantile class and an intelligent conception of the fundamental principle of single taxation—freedom of opportunity—is held by them. The question is thrust upon them there and they meet it at every turn in the economic highway. They couldn't avoid it if they would. It confronts them eternally, and their conception of the aims and purposes of the single tax couldn't escape their intelligence without insulting it, and the consequence

is that "business" and "commercial" England and Scotland are for the single tax. When the United States have traveled as far along the road of Progress and Poverty that Britain has traveled, they will be for the single tax, too. And for that day we must be found waiting.

JAMES FITZGERALD.

We regret to chronicle the death of James T. Barnard, of Hamilton, Ont., a leading single taxer of the dominion. Mr. Barnard was well to do, and was far and favorably known to the Canadian workers in the cause. His death leaves a vacancy not easy to fill.

The New York *Times* having referred to Mr. Louis F. Post as a socialist, Mr. Daniel Cavanagh, of this city, took the trouble to write a letter to the editor, calling his attention to this error. The *Times* did not publish the letter, but sent to Mr. Cavanagh the following explanation. It will be remembered that the *Times* once referred editorially to the single tax as the "ideal system" of taxation, but this was just on the completion of its present building, when the tax assessors swept down upon it, and demanded a slice of its value. Its opinion of the "ideal system" has undergone a change since that time. Following is the letter to Mr. Cavanagh:

DEAR SIR:—As you have doubtless noticed, we have already printed a letter setting Mr. Post and his views straight and that, we think, makes it somewhat needless to print your own very interesting letter on the same subject.

As to the plea for a single tax, we have printed very many columns and your letter on that subject, and the portion of your letter referring to that subject hardly, we think, adds to what has already appeared.

It is a pleasant picture you present of having all the vacant lots built on, and it would be doubtless extremely interesting to see all the dwellers from Avenue A moving en masse and occupying lots facing on Central Park and other desirable locations; but *if all the lots in the City of New York were built upon, they would house several times the number of people who now live within the confines of the city.*

We presume that somebody or another would be willing to pay the owners of the property for the loss they sustain in having no tenants for their beautiful new buildings, although that point does not seem to be made clear in your letter.

Respectfully,
The New York *Times*.

To this letter Mr. Cavanagh replied:

Permit me to thank you for taking the trouble to return the article which I sent you about Mr. Louis F. Post explaining the difference between a single taxer and a Socialist. I'm glad that you recognize the fact that there's plenty of room in this town for "Several times the number of people that now live within the confines of the city." Of course I do not know how interesting it would be to some people to have "All the folks from Avenue A move up to Central Park West." But I'm positive it wouldn't be horrible. The fresh air might kill some of 'em off in short order. But the children would no doubt get used to it in time, especially after they'd lived in that neighborhood long enough to get blue blooded. As for reimbursing the landlords for any losses they might sustain by the adoption of the single tax I can only respectfully refer you to a much abler writer than myself, (Mr. Henry George in "Progress and Poverty"), who covers that point exhaustively. A letter to the *Times* must necessarily be brief and many things that should be covered must be left unsaid.

Thanking you once more for your courtesy in returning my letter, especially as I never enclose stamps. I remain,

Respectfully yours,
DAN CAVANAGE.

SINGLE TAXERS HONOR JEFFERSON.

The anniversary of the birth of Thomas Jefferson was celebrated at a dinner given by the Manhattan Single Tax Club at the Hotel Vendome on the evening of April 13th. About 100 members of the club attended the dinner. Speeches were made by Congressman Robert Baker of Brooklyn, Judge Samuel Seabury, Dan Beard, Henry George, Jr., and C. E. S. Wood of Portland, Oregon. Miss Grace Isabel Colbron read a poem on Jefferson, written by Joseph Dana Miller, which appears in another page of the REVIEW.

(Expressly for the REVIEW.)

SERIAL ECONOMICS, NO. 4.

By James Love, Author of *Jap. Notions of Pol. Econ.*

The first step towards truth is in recognizing error.—SPINOZA.

I have prepared this additional paper, "By request;" though not without fear, for repetitions are so apt to tire that it is rarely prudent to respond to an encore. Besides the game is hardly worth the powder. For except economists, mainly unpledged, no one seems to write for these economic

quarterlies, and except the same men and a few undergraduate parrots no one ever opens them. So that they might well be associated with the Constitution of the United States as the school boy defined it; "That part of the book at the end which nobody reads." In the Philadelphia free library I find them always in place. (Leaves cut to be sure but the librarians do that), while the other magazines are in constant use. Yet they make a brave show—heavy calendared paper, large type, wide margins; conducted under the supervision of economic committees of Yale or Columbia, or Chicago;—storage batteries of wisdom from which prudent people keep aloof. However students, (or rather memorizers) who seldom read anything they do not have to, soon find that often there is more to be gained in learning error than truth, and that by dipping into these cabalistic papers and affecting to comprehend them, they not only win golden opinions from teachers, but ever seeking not knowledge, but diplomas, they thus smooth the ways. Resembling in this respect the hygienic feeding of an elder brother of mine, who eating nothing except as the faculty commend it, takes bacon at breakfast not that it is nutritious or that he likes it, but because he has been assured that "It serves to lubricate the passages."

True political economy "Is the simplest of the sciences. It is but the intellectual recognition, as related to social life, of laws which in their moral aspect men instinctively recognize and which are embodied in the simple teachings of Him whom the common people heard gladly." Other sciences may be left to specialists. But political economy, dealing with the "Distribution" of wealth, is the one science of which every one easily could and should be a master. Yet as if society had turned over to them all of its "Trained intelligence and moral worth" (Ely's words), these professional assignees of a discredited "Economics" take possession of the whole field of controversy, leaving the rest of us in the plight of my old friend Deufel, who unable to collect from a bankrupt, explained to me in grief that "Assignee take all! Don't leave other folks *some*." These gentlemen do not study, they read, they memorize, they fill themselves full of other men's ideas and produce none of their own. "Much reading," says Schopenhauer, "Deprives the mind of all elasticity. * * The mind that is overloaded with alien thought is deprived of all clear insight, and so well nigh disorganized." And the Philosopher of Archy Road in the same vein, writes: "Readin' is th' nex' thing this side of goin' to bed f'r restin' th' mind. * * Believe me, Hinnessy, readin' is not thinkin'. It seems like it, an' whin it comes out in talk it sounds like it—to thim as doesn't think."

Now in the Journal of Political Economy for December, 1902, I find a review of the last book of Prof. Seligman of Columbia, a gentleman who has been admirably called "The Economic Cormorant," and who has read himself into a state of intellectual disintegration. The same man who, a few years ago, insisted that when one loses a cow he not only loses the value of the cow but also all the milk and calves it might have yielded in an indefinite future, adding "What I complain of is the ignorance of your Single Tax men in the Science of Finance. * * If you desire to study it a little more in detail, permit me to refer you to a few works on the Science of Finance, such as Schaffle, Grundsätze der Stenerpolitik, pp. 176-190; or Rau, Finanzwissenschaft, Vol. ii., pp. 22-27; or Pantaleoni, Traduzione del Tributo, pp. 168-183. Here as in countless other works, you will find the theory plainly set forth." The new book is The Economic Interpretation of History, reviewed by T. N. Carver of Harvard, who commences: "It is a favorable sign that economists are showing a tendency in recent years to take the broad view or to consider the bearing of economic facts and principles upon the broader questions of human progress and social development." In this the italicized words might well be omitted as useless, the closing words "Social development" being a mere paraphrase of "Human progress." Besides, which are the broader—economic laws (natural laws) or political and social institutions resting upon them? He quotes Seligman thus, "To economic causes therefore must be traced in the first instance these transformations in the structure of society, which themselves condition the relations of social classes and the various manifestations of social life." This reads smoothly and seems to have a meaning. But when *thought* about, has it? "Economic causes" is a common but ambiguous term. Webster defines economic as "Relating to the means of living or the resources and wealth of a country." Condition, Seligman uses for *govern* or *cause*. While "The relations of social classes and the various manifestations of social life" is a mere wordy paraphrase of "structure of society." These give the passage a learned effect, but being corrected we find that Seligman really says: "To causes relating to the means of living or to the resources of the country must be traced these changes in the structure of society which themselves cause the structure of society." Says Carver: "If, however, one begins reading upon the subject, he would soon find (the economic way of saying, "One soon finds however") that the economic interpretation of History means the dogma," etc. "It is to the discussion of this dogma that Prof. Seligman has turned his brilliant pen." In this way these men pat each other on

the back. Than Prof. S. no more tiresome and wordy writer exists. That his tongue ever runs before his wit is to be seen in "Japanese Notions," where a passage of 180 words from his "Finance" is easily reduced to 49, 131 redundant words in a passage of 180! What such men have in mind, says Schopenhauer, is trivial. But they spin it out in prolix incomprehensibility so that it may look learned and deep. Carver writes that "The necessities of economic life" and "The necessities of economic existence" forbid the socialistic system. May be, but what is gained by putting "economic" before life and existence? And while Seligman (condensing his verbosity) in referring to Das Kapital, says of Marx, that with the exception of Ricardo there has never been in economics a more powerful and original intellect. Carver affirms that Marx' Das Kapital must be classed among "crank literature." So it goes, nothing that outsiders may say of them can be more severe than what they say of each other. And this applies to all philosophy. Thus John Stuart Mill, writing to Bain of Hamilton: "I did not expect to find his works a mass of contradictions. * * It almost goes against me to write so complete a demolition of a brother philosopher." Yet, they all hold to philosophy as the quintessence of wisdom or at least of policy. "Philosophy is the chap for me," said schoolmaster Squeers. "If a parent asks a question in the classical, commercial, or mathematical line, says I, gravely, 'Why, sir, in the first place, are you a philosopher?' 'No, Mr. Squeers,' he says, 'I ain't.' 'Then, sir,' says I, 'I am sorry for you, for I shan't be able to explain it.' Naturally the parent goes away, and wishes he was a philosopher, and equally naturally, thinks I'm one."

In the Economic Journal for December, 1902, I find "Practical Utility of Economic Science," by Edward Cannan, who says: "This practical utility is not in private business but in politics." Thus travestying Hadley, now President of Yale, who says that his "Economics" "is an attempt to apply the methods of modern science to the problems of modern business." A discordance that makes economic "Science" look sick, and tends to illustrate Cannan's own remark that there is no text book that commands any really wide acceptance. Further illustrated by this, also from Cannan. "The question of distribution. Why some are rich and others poor? The teacher will explain that the share of each person depends on the amount and value of his contribution to production whether it be labor or *the use of property*." To be contrasted with economist Mill's remark, "That the reward instead of being proportioned to the labor * * of the individual is almost in an inverse ratio to it; those who receive the least labor * * the

most." Says Cannan, "If the *general working of the economic organization* had been understood" (the italicized words he makes a paraphrase for "economic laws"), the London County Council would have acted otherwise than it did. But he has already said that no text book is generally accepted, and we know that most of the recent writers deny that there are any economic or moral laws at all (Ely, Hadley, Seligman, etc.), and instance this passage from himself, "The economic theory has great utility in promoting peace among men." How? By declaring that our policies to be efficient must rest upon *justice* as the supreme law? Hardly. It promotes peace "By enabling working men to *get rid* of that stupid cry for 'Rights and Justice.'" "They demand a living wage * * and rend the air with complaints and get subscriptions from a compassionate but ill informed public," etc. However, he kindly admits that we cannot expect people who "suffer by them to regard even the most beneficial operations of the *economic organization* with enthusiasm or even satisfaction." He seems to feel that "Economic Organization," a structure built up in violation of economic laws, and toppling in consequence, is co-terminous with economic law. And, to use Madam De Stael's language, "Treating virtue as a conjectural science and entirely submitted to circumstance in its application," he says, The rich do not hold their wealth "Because Moses brought it down from Sinai," (that is because of the moral law that the product belongs to the producer—the law that thou shalt not steal), but simply because it happens to be convenient for society not to rob them.

"A knowledge of economic theory would help the practical man." (Cannan's theory would surely help a practical thief.) "To any one who has grasped the main drift of economic theory," etc. But whose theory? What theory? Were earth's discordant economists in congress assembled, he *must* know that to the question "What theory is the true one," the reply would be, in a unanimous shout—MINE!

Aesop's ass in an Economic Lion's skin might have been a fairly good deception had he, while concealing his ears held his peace. But, when he essays to roar—Presto, the illusion is over.

But, not recognizing the disrupting and dis-social effect of our land system, confusion of thought and bewilderment of expression affect all social discussion whatever. Kidd's "Social Evolution" is in point. To which we may apply Montesquieu's words about a book of *his* day. "The more it is deficient in proofs the more it abounds in probabilities * * And as a prodigious fund of erudition is interposed, not in the system but around it, the mind is taken up with the appendages and

neglects the principal. Besides such a vast multitude of researches hardly permits one to believe that nothing has been found." In this book on page 6 we read, "We have little in common with the past. It may be searched in vain for any clue to the solution of the problems which confront us in the future." Yet, on page 351, he quotes approvingly from Lecky that at no distant date we shall be able "To * * detect in the slow movements of the past the great permanent forces that are steadily bearing nations onward to improvement or decay." The term "great permanent forces" meaning *moral laws*, which history shows lead to improvement or to decay, as they are or are not conformed to. And if it is true that "To use many words to communicate few thoughts is everywhere an unmistakable sign of mediocrity," what is to be thought of his *style*, of which this passage of 88 words that can be easily reduced to 36, is a sample. "It may be observed also that the public opinion which earlier in the century regarded with suspicion (as tending to the infringement of the prevailing theories as to the restricted nature of the duty of the state), even the attempt to regulate the hours of women and children in factories and mines has already come to view as within the realm of reasonable discussion proposals to strengthen the position of the working classes by enforcing a legal eight hours day and even a minimum wage in certain occupations." As reduced, "Public opinion which once regarded with suspicion even the attempt to regulate the hours of women and children in factories and mines, now regards as reasonable proposals enforcing an eight hour day and even a minimum wage."

In the Quarterly Journal of Economics for February, 1903, is "A study of the science of welfare," by Fred. Kellogg Blue, 41 pp. Followed by two pages, of five diagrams, resembling geometrical ones. He commences, "There is now an urgent demand for a really scientific political economy." Putting it, however, in these words, "In the development of Economics according to modern scientific methods perhaps the most urgent demand is that which calls for a concept which will bring together all the various truths that have been presented and embody them in a consecutively developed and unified structure." He says, "Stated in terms of the psychological feelings of the individual the production of material things for the purpose of satisfying needs and desires or of gaining pleasure, involves an expenditure of effort which is accompanied by pain or disagreeable feelings. * * * Stated in terms of the metabolism of the organism, with which the production of wealth possesses certain analogies, the utility of the time spent in the production of anything is measured by the difference between the build-

ing up or preserving of organic tissue finally resulting from the act, and the tearing down the tissue involved in the effort of production." He then states the matter physiologically, and in other ways. While Diagram No. 1, "Let the distance from O to a point T in the line OT, represent the time spent," etc., etc., is to assure us that whatever it is he is maintaining, the argument is clinched. However, we who are not alumni must, like the participants at a seance when the materialization speaks in Greek, and "the evidence is of things not seen," have a receptive faith in the medium. The article ends with a partial synopsis of it, 3 pp., 15 numbered items. I give only the first and last.

No. 1. In any act of conduct of any organism the utility of the time spent in the act depends upon catabolism and environment.

No. 15. When the quantity of capital borrowed is controlled by the consumer, the distribution of the loanage between the consumer and the possessor is determined by the rate of interest which corresponds to that quantity of capital affording a maximum income, to the rate of interest, to the consumer of the capital.

Prof. Blue, and other quarterly economists, are regardless of Paul's warning, "Except ye utter by the tongue words easy to be understood how shall it be known what is spoken? for ye shall speak into the air" because they know that to be reputed an oracle in the colleges one must not write to be understood.

*Ask we for what fair end the Almighty Sire,
In mortal bosoms wakes this gay contempt,
These grateful stings of laughter, from disgust*

*Educing pleasure? Wherefore but to aid
The tardy steps of reason.*

*Benignant Heaven,
Conscious how dim the dawn of truth appears
To thousands; conscious what a scanty pause,
From labors and from care, the wider lot
Of humble life affords for studious thought,
To scan this maze of "Logic," therefore stamp'd
The glaring scenes with characters of scorn;
Obvious and broad 'en to the passing clowm,
Had he but time to look.*

—Adapted from AKENSIDE.

The enemies of Tom Johnson claim that he didn't keep his promises. They neglect to add that it took thirteen injunctions to prevent him from keeping them.

Johnstown Democrat.

EXTRACT FROM ADDRESS OF C. B. FILLEBROWN AT BANQUET OF THE MASSACHUSETTS SINGLE TAX LEAGUE, HOTEL VENDOME, BOSTON, APRIL 13TH.

GROUND RENT.

I. WHAT IS THE NATURE OF GROUND RENT?

As defined by Mr. Thos. G. Shearman, GROUND RENT is, in its nature, "a tribute which natural laws levy upon every occupant of land as the market price of all the social as well as natural advantages appertaining to that land, including necessarily his just share of the cost of government." It is found operative in every civilized country, automatically collecting "from every citizen an amount almost exactly proportionate to the fair and full market value of the benefits which he derives from the government under which he lives and the society which surrounds him." It is a tribute, "a tax, just, equal, full, fair, paid for full value received." "It is not merely a tax which justice *allows*; it is one which justice *demand*s. It is not merely one which *ought* to be collected; it is one which *infallibly will be* and *is* collected. It is not merely one which the State ought to see collected; it is one which, in the long run, the State *cannot prevent* from being collected." . . . "Seldom has there been a more beautiful illustration of the wise yet relentless working of natural law than in the proved impossibility of justly collecting any tax other than upon ground rent. It shows that Nature makes it impossible to execute justly a statute which is in its nature unjust." This definition of Mr. Shearman is offered as one difficult to be improved upon or further condensed.

Such, it may be added, is the nature of rent—ground rent that all the public and private improvements of a community today are reflected in the land values of that community. Not only this, but the value of all those ideal public improvements conceived of as being possible under Utopian conditions would be similarly absorbed, as it were, in the ground, would be reflected in its site value. For illustration: Suppose you stand before a big mirror, you see your image perfectly reflected before you. If you are a man scantily, shabbily clad, so is the image in the glass. The addition of rich and costly attire is imaged in the glass. Load yourself with jewels and fill your hands with gold, in the mirror, true to nature, is the image and likeness of them all. Not more perfectly, nor more literally, is your image reflected in the mirror, than are public improvements reflected in the value of the land.

One peculiarity in the nature of ground rent to which we urge your attention, is the subtle relation existing between ground rent, this natural income, and the artificial outgo of the public taxes, a relation not unlike that of cause and effect, of identity or continuity; by which the wise expenditure of the tax finds its resultant expression in ground rent.

Simple illustrations may help to open the mind to a judicial consideration of whatever may seem novel or strange in the re-statement of a familiar truth. For instance: The cook turns the crank of her coffee mill; the whole coffee that was in the hopper comes out ground coffee, but it is coffee just the same. The Minneapolis miller lets on the water that turns the crank of his flour mill; the wheat that goes into the hopper comes out flour, wheat in a more subtle form. The people turn the crank of a great tax mill; the taxes that go into the hopper come out ground rent, no tax quality lost, no missing rent ingredient added.

Or again: The myriad springs and rivulets of the great Mississippi are continually delivering themselves in one great river to the sea. Suppose that some day you should read in the weather bulletin that nature had decided to suspend the regular return of these waters in clouds and rain and dew to their point of departure, how long would it before the Mississippi Valley would be as parched and dry as the Desert of Sahara, or the North End of the city of Boston, or the East Side of the city of New York.

Or more pertinent still, because more vital, the constant round of taxes and ground rent is the blood circulation of the body politic. When the heart throws out the life blood through the arteries, if that blood does not return through the veins the patient dies, not of heart failure, but from loss of blood. When this public heart charges the arteries of the land with ground rent, if that ground rent does not return, the body politic is prostrated or enervated by loss of blood. The Boston body politic to-day is like a man with a ravenous appetite, cleaning his plate of all the seventeen or eighteen million a year that he can earn, and mortgaging the future for nearly as much more, always eating, yet always hungry, and simply because the best part of his forty million dollars worth of arterial life blood instead of coming back to the public heart ebbs rapidly away through severed blood vessels in the private appropriation of ground rent.

These illustrations of the miscarriage of a beneficent provision seem to us to hint strongly at the true nature of ground rent, as waiting to be naturally developed under a natural law, and as a natural SOCIAL PRODUCT.

II. WHAT IS THE OPERATION OF GROUND RENT?

Your critical consideration is invited to whether Mr. Shearman's statement is true, that the operation of ground rent is to exact from every user of land the natural tribute which he ought to pay in return for the perpetual public and social advantages secured to him by his location, a part of which natural tribute goes to the State in the form of a tax, and the remainder to the landlord in the form of rent. Objection to monopolies and special privileges is that they participate in the private appropriation of an undue share of this natural tribute, and while recognizing that in the end all *quasi*-public, as well as all public service, should be at the least practicable cost to the people, it is held that meantime whatever monopoly is enjoyed, should be obliged through taxation to repay to the public a full and fair equivalent for the privilege conceded to it.

The monopolies and special privileges which it is here thought should properly share with land values the burden of taxation, may be partially enumerated as follows, viz.: the private appropriation of natural resources such as gold, silver, copper, iron and coal mines, oil fields, and water powers; all franchises of steam and electric railways, all other public franchises, granted to one or several persons incorporated, and from which all other people are excluded, and which include all "rights, authority, or permission to construct, maintain, or operate in, under, above, upon, or through any streets, highways, or public places any mains, pipes, tanks, conduits, or wires, with their appurtenances for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic, or other purposes."

The reforms contemplated by the single tax would leave the State and the individual to deal together exactly as individuals deal with one another in ordinary business. Parties desiring special privileges would rent them from the State or the municipality, exactly the same as they have now to rent them from individuals and corporations, and on similar terms fixed from year to year. When paid for in this way, the special privilege feature would be eliminated. Then there really would be no special privileges, and there would be need of no other taxation. Hence, we say, the least, the public can do is to tax and collect upon these special privileges, including ground rent, a sum sufficient to defray all public expenses.

The value of these special privileges is held to be economic rent, or ground rent, which in turn is held to be very largely, if not entirely, a SOCIAL PRODUCT.

III. WHAT IS THE OFFICE OF GROUND RENT?

The true office of ground rent is that of a Board of Equalization, equalization of taxation, of distribution, and of opportunity. The tendency of an increase in the tax upon ground rent is not only to equalize taxation and distribution, but to equalize the opportunity of access to what is erroneously called the land, which of itself, even in a city, would be of little or no use if it had a perpetual fifty-foot tight board fence around it. In this clear distinction between land and land value, which cannot be too critically noted, may there not be found an explosion of the notion that a man has a right to the private appropriation of ground rent, because his father bought and paid for the land fifty or one hundred years ago. The question is, When he bought the land fifty or one hundred years ago did he buy and pay for the land value of to-day? A company having five shares and five stockholders bought in 1686 a lot of land in Philadelphia for \$5. The same company, with its five shares and five stockholders, has just sold the value of the same land for \$1,000,000. Does it sound reasonable to say that for one pound sterling in 1686 these five men bought and paid for the \$1,000,000 land value of 1900, with its ground rent of \$40,000 a year? Would not such a sale in 1686 of goods to be delivered two hundred and sixteen years later be dealing in futures with a vengeance? True it is that the land sold to-day is the same land bought in 1686. It is also true that its value to-day is not the value of land itself, but is the value of the rights and privileges pertaining thereto, and exterior to the land itself. The demand which enhances land value is not for land, but for the command of these same rights and privileges.

Land value, being a social creation, and its rent a social maintenance, equal access to the rights and privileges pertaining to the land can be promoted by the taxation of ground rent alone, and by this means alone. Ground rent, the natural tax feeder, extracts from the user of land the exact measure of his advantage over other men in his exclusive enjoyment of rights and privileges pertaining to his own location, and the whole tendency of the taxation of ground rent is to equalize participation in these common rights and privileges by commuting into dollars and cents, which can be divided, those indivisible advantages of location, which can only be enjoyed individually. Whatever of rent goes into the public treasury tends to a fairer distribution of produce in wages earned. Whatever of taxation is transferred from other wealth to ground rent, leaves so much more wealth to be distributed in wages.

Again, it is submitted that the true office of ground rent is to offer a communal inanimate shoulder suited to bear all the burden of common needs, by a continuous self-supporting round of taxes and ground rent, leaving "produce"—current wealth—to be distributed, as fast as produced, in wages and interest, the total volume of which will always be increased by the amount of rent appropriated through the taxation of whatever of economic rent there is in special privilege.

If the private appropriation of ground rent is a special privilege, is it not because ground rent is a SOCIAL PRODUCT?

IV. WHAT CAUSES GROUND RENT?

The dimension, as well as the continuous character, of the contribution made by the people to the growth and volume of ground rent is seldom measured,—by many persons it is hardly suspected. Almost anything else, except land, which he owns a man may appropriate, destroy, tear down, burn down, remove, consume, change its form, wear it out. To the land itself he cannot do any of these things. The value of its use is ground rent, an annual value, which is all that the owner of land can consume each year. The land value itself survives, and usually intact. People speak of owning land, because they or their fathers have bought and paid for it. A simple illustration may not unfairly indicate how a disproportionate reliance may be placed upon this argument, considered in the light of all the causes contributing to the value of land. Suppose, for instance a vacant lot was bought fifty years ago for \$1,000 and to-day it is worth \$10,000. When the purchaser paid down his original \$1,000, the chances are that the people, in one capacity or another, paid for the same year \$50 to maintain that purchase value, and for forty-nine years thereafter the people have paid in annual arithmetical progression up to \$500 for the present year. The purchaser paid \$1,000 down in one payment. The people have paid during the fifty years an average of \$250 a year to maintain this value. On the part of the people it has been not unlike a continuous purchase in the proportion of \$250 a year of the people's tax money to \$50 a year of the purchaser's interest money.

In addition to whatever income the purchaser has received, he possesses to-day \$10,000 worth of land, and the people—the mere right to tax, for the reason that the people possess nothing except an outgo of five per cent. in maintenance to an income of one and one-half per cent. in tax. Such an inheritance would usually be counted worse than nothing. Is it not reasonable that the community should derive profit from its part in this transac-

tion, by appropriating to its own use the one-half of that ground rent which is manifestly created by the simple expenditure of its taxes? Why should not taxes, *all of which are spent upon the land*, be taken from the land?

In particularizing its sources, let it be said that ground rent must be the direct effect of at least three distinct causes: 1. PUBLIC EXPENDITURE; 2. QUASI-PUBLIC EXPENDITURE; 3. PRIVATE EXPENDITURE.

FIRST. PUBLIC EXPENDITURE.

Nothing, it would seem could be more self-evident than that all wise public expenditures are the direct feeders of ground rent. Nothing could be clearer than that streets, lights, water, sewerage, fire and police systems of Boston, her schools, libraries, museums, parks, and playgrounds, one and all, by making it so much the more desirable to live in Boston, contribute directly to the appreciation in the value of her land, a corresponding depreciation in which would instantly follow the abolition of any of these systems. If forty two millions is a fair estimate for the ground rent of Boston, then this first cause, Public Expenditure, may, it would seem, easily account for at least one-half of this forty-two million.

SECOND. QUASI-PUBLIC EXPENDITURE.

It is scarcely less clear that steam and electric railways, gas and electric lights, telegraph and telephone companies, subways and ferries, are contributors to the value of land. This fact is not altered by the other fact that the people who pay for the use of those things get, in return, full value received. No one would deny that the Subway has added all the millions that it cost to the value of Boston land.

THIRD. PRIVATE EXPENDITURE.

If the contribution from this source is not as self evident as are those from public and quasi-public expenditures, will it not appear upon a little closer analysis that churches, private schools, colleges and universities *surely stand in the relation of cause and effect*, that all private and public buildings, well appointed apartment houses, stores and office buildings unquestionably add to the value of the land?

This question of what are the causes of ground rent is the hinge upon which the single tax must turn. The endeavor has been to omit no contributor from the enumeration. Population is the cause often first named, but a *passive* population gives little value to land. The activities of such population are what create the value, and it is the listing of these which is here attempted, and the help of our guests is

besought in making good any omissions.

Thus, while it is now generally conceded that, as a matter of *fact*, ground rent is what land is worth for use, as a matter of *economics* it is of far greater importance to understand clearly what is the source of ground rent, and especially to what extent it may be regarded as practically a SOCIAL PRODUCT.

V. WHAT MAINTAINS GROUND RENT?

As the cost of streets, lights, water, sewerage, fire, police, schools, libraries, museums, parks, playgrounds, steam and electric railways, gas and electric lights, telegraph and telephone companies, subways, ferries, churches, private schools, colleges, universities, public buildings, well appointed houses, stores and office buildings is what constitutes the cost value of the land, so the maintenance of all this public or social service, if not in a literal sense, is in an all sufficient common sense, the maintenance of ground rent.

A simple illustration may help to an appreciation of the absurd absence of a true economy in Boston's family tax affairs to-day:

A landlord owns a factory which requires steam power, and which is useless and worthless without it. Another party owns a steam plant, and furnishes steam to factories at so much per horse power. The man who hires and uses the factory pays factory rent to his landlord, who furnishes the factory, and steam rent to the party that furnishes the steam, and would smile if you should talk to him about paying his steam rent to the landlord who does not furnish it.

In vivid contrast with this sensible performance, another landlord owns a store which requires public service and convenience, and which is useless without it. The municipality owns and runs a public service plant, and furnishes public service at a cost of so much per thousand dollars' worth. The man who hires and uses the store pays store rent to his landlord, who furnishes the store, but, by some perverse obliquity, he pays his public service rent to the same landlord, and the chances are that he will resent it if you even talk to him about paying his public service rent to the public that furnishes it.

Inasmuch as all these contributions to its maintenance, so far as enumerated, are from the treasuries of the people, what can ground rent possibly be, if it is not a SOCIAL PRODUCT?

VI. HOW MUCH IS THERE OF GROUND RENT IN BOSTON?

A dense skepticism, and indeed a denser ignorance, seems to obtain even in regard to the simple fact that there is such a

thing as ground rent, and yet much more in regard to what is the VOLUME of ground rent. Especially in reference to the ground rent of Boston, doubt has been expressed by experts whether it would, under the single tax with the accompanying shrinkage in speculative values, exceed to-day five per cent. on the assessed valuation of land (\$573,000,000) or \$28,000,000.

ONE HUNDRED AND TWENTY SALES.

In a systematic attempt to dispel these clouds of ignorance and skepticism, now to be found in surprisingly high places, and to demonstrate beyond a reasonable doubt about how much ground rent there is in the city of Boston, actual sales and actual rentals have been consulted and collected, and are herewith submitted. One hundred and twenty pieces of real estate in various sections of the city are shown to have been sold at prices averaging one-fifth higher than their assessed valuation, indicating that at least in these one hundred and twenty cases the valuations were less than five-sixths of the selling price.

(Here follow tables, which included in this address may be obtained of the Massachusetts Single Tax League, 68 Essex street, Boston, Mass.)

NOTICE TO OUR READERS.

AN ENTERPRISING POPULIST ORGAN.

On May 14th the Nebraska *Independent*, of Lincoln, Neb., the foremost Populist paper in America, will publish a single tax edition, devoting its 16 pages to that subject.

It wants contributions on all phases of the subject from single taxers everywhere.

It will give symposium wide circulation and later invite criticism and thus start a general discussion.

The *Independent* also opens an Independent School of Political Economy, and will circulate works on Political Economy. It already has several single tax works in circulation, and will put out more as fast as they are donated.

Orsa, in Sweden, has in the course of a generation sold \$5,750,000 worth of trees and by means of a judicious replanting has provided for a similar income every thirty or forty years. In consequence of the development of this commercial wealth, there are no taxes. Railways and telephones are free and so are school houses, teaching and many other things.

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