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THE

SINGLE TAX REVIEW

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



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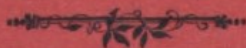
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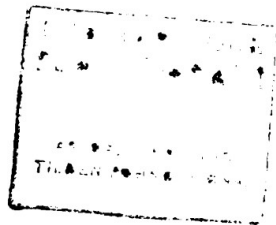
SINGLE TAX REVIEW,
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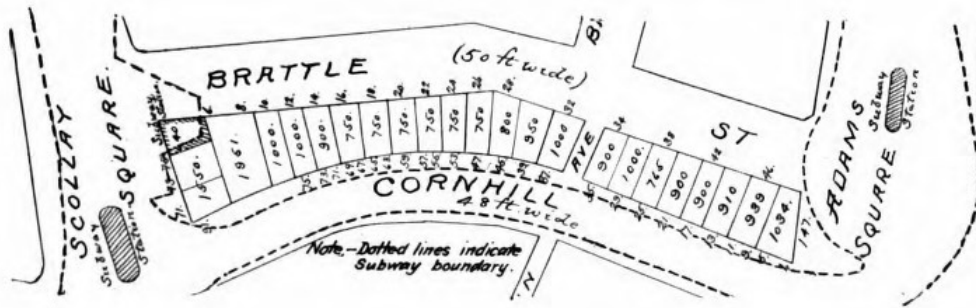
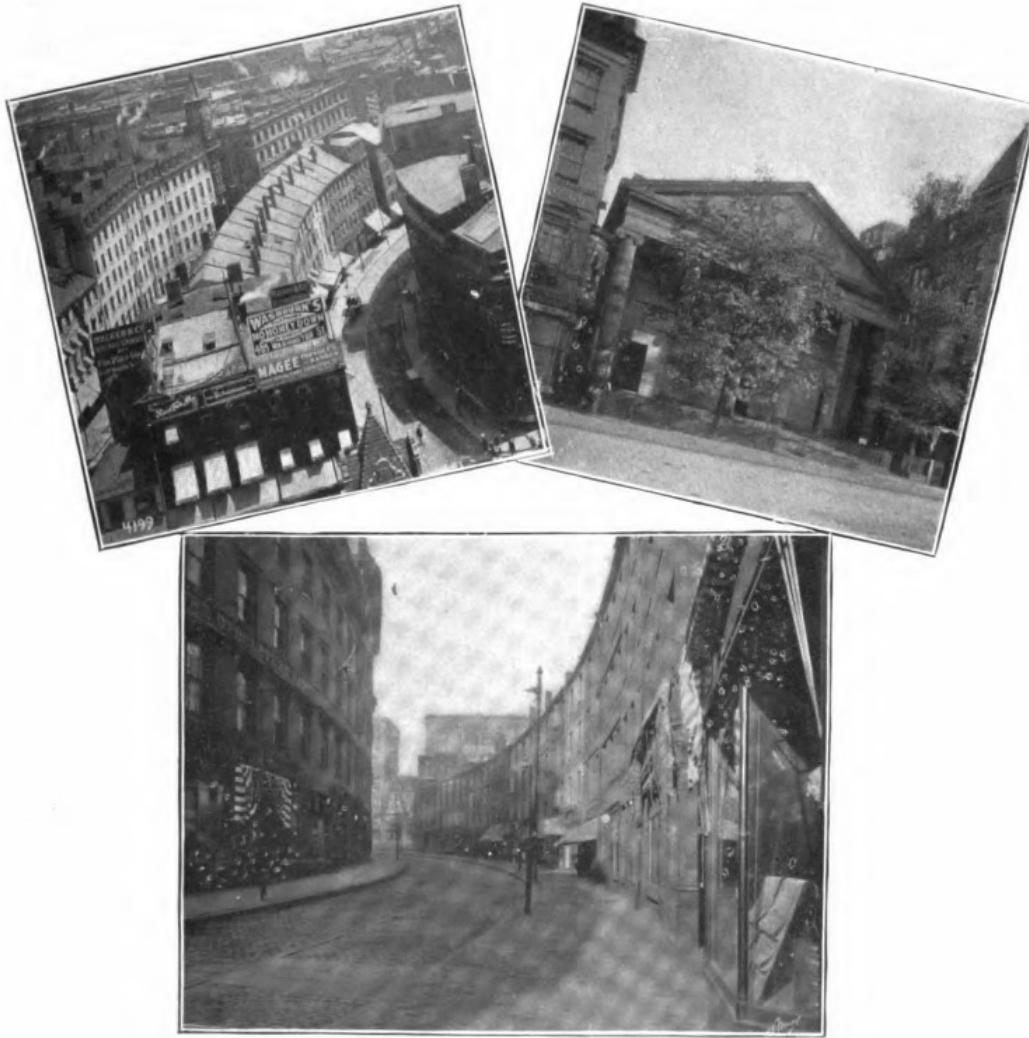


TABLE OF CONTENTS.

THE MASSACHUSETTS LEAGUE DINNER TO BOSTON MERCHANTS	I
ALBERT L. JOHNSON, THE MAN <i>Henry George, Jr.</i>	14
THE ELECTIONS AND THEIR GAINS <i>The Editor</i>	19
SERIAL ECONOMICS <i>James Love</i>	21
ADDRESS OF JUDGE SEABURY	26
COMICAL TAXATION IN GERMANY <i>F. Burgdorff</i>	28
THE HUMBUG POLICY OF RECIPROCITY <i>The Editor</i>	29
EXPORT PRICES OF PROTECTED TRUSTS <i>Byron W. Holt</i>	31
PERSONALS	34
NEWS, DOMESTIC	34
NEWS, FOREIGN	45
MASSACHUSETTS SINGLE TAX LEAGUE BANQUET TO THE ECONOMISTS	47
MISCELLANEOUS.	60







THE CORNHILL OBJECT LESSON.

- No. 1—THE WHOLE OF CORNHILL BLOCK AS SEEN FROM THE TOP OF THE PEMBERTON BUILDING, PEMBERTON SQUARE. No. 2—ST. PAUL'S CHURCH.
 No. 3—THE RIGHT-HAND SIDE OF CORNHILL, LOOKING UP FROM ADAMS SQUARE. (SCOLLAY SQUARE SUBWAY ENTRANCE IN THE DISTANCE.)

THE SINGLE TAX REVIEW

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



THE MASSACHUSETTS LEAGUE BANQUETS BOSTON MERCHANTS

"CORNHILL AND THE SINGLE TAX" THE OBJECT LESSON.

THE dinner of the Massachusetts Single Tax League, on the evening of October 22d, was a great success. The date of publication prevented us from giving a report of this dinner in our Autumn number. The speech of Mr. Fillebrown, as well as the editorial comments of the press of Boston, make a full report of the occasion worthy of permanent preservation.

To this dinner about seventy ladies and gentlemen sat down. Mr. Fillebrown's speech was the only one delivered, at the conclusion of which he was plied with questions. Some of the most prominent merchants of Boston participated.

SPEECH OF C. B. FILLEBROWN.

The Massachusetts Single Tax League, a little more swollen with pride than ever before, extends to its guests a most cordial welcome, grateful that it should live to see the evening when its dining-room extension table should be surrounded by honored merchants of Boston and their ladies.

It is a special privilege of the highest order to be allowed to address members of organizations, which, like the Boston Chamber of Commerce and the Boston Merchants' Association, can say to presidents of the United States, "Come, sit at our table," and they come; which can ask for Boston the best dry dock in the world, and get it; which can ask for a thirty-five foot, eight million dollar channel, and just miss seeing it come up the harbor. Let it be noted that of this great privilege we are deeply sensible.

At the same time, it is our pleasant duty to make it clear that no organization should be held in any way responsible for the unofficial acceptance of unofficial invitations by its individual members to gather around this heretical board, graciously moved, as they are, to lend a curious ear to new and strange doctrines, and who, as progressive business men, are willing individually to acquaint themselves with all new business theories which may be advanced, whether they approve them or not.

Boston merchants seek to find or make the best and largest market for their commodities. The best market possible, it is fair to say, is the largest possible number of persons who are able to buy your wares if they want them. The

greater the number of people who want everything that everybody else has, and are able to have it, the better it is for trade. Thus, an equitable distribution of wealth is a vital requisite in the case, and we ask you to listen indulgently to the single tax oracle—the oracle that knows it all.

What does that oracle say? Simply this, and nothing more nor less than this: Make your taxation equal, impartial, "reasonable" to the poor man, "proportionate" to the rich man, and the distribution of wealth will then be as equal as justice can make it, for it will be in proportion to the skill and industry of the hands and brains producing that wealth. The oracle says: "Equal opportunities (*i.e.*, equal natural opportunities) for all, and special privileges to none." Why? Because, while a comparatively equitable distribution of a portion of wealth is going on through the one universal channel of wages, nearly all the inequitable congestion of wealth complained of is made through the second and only remaining channel, the channel of special privilege, which is invariably a privilege of the private appropriation of ground rent, always and wholly a public product.

The single tax aim is to widen the channel of wages by the opening of natural opportunities, and by the increased purchasing power of wages resulting from reduced prices, and to narrow the channel of special privilege by making the man who has this privilege pay a tax in proportion to that of the man who hasn't it. In the hope of enlisting your interest in this great public improvement of ours, we beg to submit some leading features of the plan, with a few illustrations and a few observations, deductions, and gentle exhortations. The text of our discourse is "Cornhill and the Single Tax," and the conditions of the problem are as follows:

BLOCK BOUNDED BY CORNHILL, BRATTLE STREET, SCOLLAY SQUARE,
AND ADAMS SQUARE.

1. Total number of square feet-----	21,589
2. Land, assessed-----	\$803,600.00
3. Buildings, assessed-----	138,900.00
4. Land, per foot-----	37.25
5. Buildings, per foot-----	6.43
6. Number of lots-----	22
7. Average number of square feet to each lot-----	980
8. Total feet frontage on Cornhill-----	450
9. Average frontage per lot-----	20
10. Average width of block-----	45
11. Width of Cornhill on one side, feet-----	48
12. Width of Brattle street on the other, feet-----	50
13. Width of subway underneath-----	24

CORNHILL.

Here, upon Cornhill, are found to-day twenty-three houses, aged, perhaps, seventy-five years. In these contracted quarters, in which not one of their number would deign to live, more than one hundred firms and individuals are doing business. These Cornhill estates, as they stand, net the owners an income of probably twenty to fifty per cent. on their original investment. With modern buildings, tenants would have to pay say five or six per cent. on to-day's valuation.

Why, we ask, should there not be a board of business health to condemn buildings, which, like these, are untenable for business? As a matter of fact, a **prc per** system of taxation would vacate these untenable buildings without the aid

of any such board. If the Exchange building and Tremont building could empty immediately two thousand dingy and stuffy offices, why would not one thousand business palaces, as fast as they could be built, empty the same number of cramped and ill-appointed stores, workrooms, and attics?

If land and buildings stood on their respective merits, subject to equal competition, that is, accessible to capital and labor at the price each is worth for use, these buildings would quickly condemn themselves. Such unmerchandiseable material, if at sea, would follow the decayed *Minnesota* to some navy yard to be broken up. Upon the land, if not fastened to it, they would long since have gone to the junkshop; fixed to the land, whoever uses the land must use them.

Under the best of conditions, it is sufficient for the city to maintain a street at the front door of two abutting lots, each one hundred feet deep. Here, on Cornhill, are lots averaging forty-five feet deep, having one forty-eight foot public street, with all its public utilities, at the front door, and another fifty-foot street at the back door, equivalent to one street for two abutting lots, each twenty-five feet deep, making the one item of street cost four times what the highest public welfare demands. It goes without saying that in new buildings four times the business could easily be done on the present area. With four times as much street as is needed, for one-quarter of the amount of business, is it not a simple calculation that Boston's taxes, on account of the business done on Cornhill to-day, are something like sixteen times as heavy as they need to be? One would naturally think that the owner not only should pay for the maintenance of the land value, by which he profits, but should also make the utmost of such public facilities. As a matter of fact, he does neither. Is it hardship to require him to bear the taxes? Is it possible to conceive of the adaptation of unlimited means to a smaller end than is this case of Cornhill? The object of all public service and good government is to provide people with home and business facilities. When, as in this case, neither of these objects is attained, is not the expenditure a public waste? Is it not money spent for nothing? Surely, there is no prosperity in vacant lots. These are worse than vacant, yet the value of the land keeps on increasing. New buildings on the top of land increase its value, but a new subway and two new subway stations at public expense, under the land, will, as is here witnessed, sometimes double its value in spite of the old buildings over it. Is it for such buildings as these that Boston builds its subway?

One of the good things claimed for the single tax is that under it "Building Improvement Syndicates and Trusts," which erect and improve buildings at their own expense for the benefit of the occupiers, may be looked for to happily put an end to "land improvement companies," which exploit the land for the benefit of themselves, at the expense largely of the occupiers.

When the palaces which the insurance companies build are such shining examples of what the most carefully guarded capital can profitably do, how can these waste places be charged to capital? Capital will any day gladly undertake to pay annually for this whole square of land what it is worth for use, will pay for the present buildings their total worth, and will equip the land luxuriously for business occupancy, asking in return only a secure title to its improvements. But when capital is asked to do this under an imperfect title, or, as tenant, with no title at all to either land or improvements thereon, it declines to play against loaded dice, and business has to live in tents and log cabins because its best friend, capital, is forced to play the rôle of a seeming enemy. The malefactor, the evil factor in the case, is the private appropriation of ground rent, which is like a check valve: the higher the steam pressure of public expansion and the demands of business, the more secure the title valve is pressed down to its seat.

THE NATURAL BASIS FOR A NATURAL TAX.

The ultimate basis for the assessment of a tax upon land is manifestly the ultimate basis upon which the assessor makes all his calculations of land value, viz., ground rent, what the land is worth for use.

The \$500 a year which a man pays for the use of a lot of land is to him the equivalent of five per cent. interest on \$10,000. Hence it would seem reasonable that in the calculation of land values for purposes of assessment the basis should be either the ground rent—the \$500—of which whatever is necessary, fifty per cent. or more should be taken in taxation, or it should be the capitalized ground rent—\$10,000—to be taxed at say two and a half per cent., or at the rate of \$25 per thousand. The difference would be only in form.

The adoption of what the landowner receives from the tenant as a basis for assessment would seem preferable to the inexact assessed value, or to the selling value of the land, which varies with varying rates of taxation, because each reduction in valuation would necessitate a corresponding increase in the rate, and the assessors would be confronted by the mathematical condition of a basis tending toward zero, and a rate tending toward infinity. Hence the most natural conclusion of the matter would seem to be that assessors would, under the single tax, assess, as now, so many dollars per thousand, but would take as a basis not as now, an assessed or a selling value, but the capitalized value of the ground rent instead, because that is the only stable measure of the value, in that it is a value not affected by taxation.

In form, we think of the single tax as taking in taxation to-day \$20 or \$25 a thousand on the gross value of land, and taxing nothing else. Virtually, it means taking annually in taxation a proportion, one-half, more or less, of the ground rent, whatever is sufficient to meet all public expenses.

Ground rent is what land is worth a year for use. If you are a tenant you pay this ground rent to a landlord; if you own the land you pay it to yourself in the form of interest on your investment in the land.

Ground rent is something which every man pays, and must pay, for the use of his land, and no constitution or statute, army or navy, can relieve him from this natural tax. He now pays this ground rent, and all other taxes besides. Our desire is to turn Ephraim from his petrified idols of taxation until he pays no tax except his ground rent, which he must pay anyhow.

The inequality in the division of wealth effected through special privileges is caused by the failure to put a natural tax in the right place, and the subsequent aggravation of this unequal division is caused by the error of putting artificial taxes in the wrong place. Such is the contention of the single tax.

THE LAND VALUE OF BOSTON AN UNTAXED VALUE.

If a man bought last year a \$1,000 untaxed bond, which, yielding five per cent., was worth \$1,000, and this year a tax of one per cent. is laid upon it, thus reducing the income by one-fifth, the price of the bond will be correspondingly reduced by one-fifth, from \$1,000 to \$800, a figure at which it will yield the same net income, as before, of five per cent. on the cost of the bond, and the new purchaser will pay no tax at all on his investment.

By precisely the same reasoning, if a man bought land last year for \$1,000, and this year an additional tax of \$10 is put on it, next year some other man will buy the same land for \$800. If still another \$10 of tax is added, another man will buy the same land another year for \$600. The tax can be made to stay finally only upon the ground rent. Thus, the landowner not only cannot shift upon his tenant a tax upon his ground rent, but he has no need to do so, and does not do so, for the best of reasons, that, not being taxed at all, he has no tax to shift. The part of the ground rent that is taken in taxation is paid by the tenant, not as a tax, but as ground rent—the natural tax. This part

of the ground rent the investor in the land has never bought or paid for. What he bought and owns is the part, or remainder, of ground rent not taken in taxation.

Thus, the selling value will, with the new purchaser subsequent to the imposition of a higher tax, slip out from under the tax like a globule of mercury from under the thumb, and we find that the only place where the tax yoke will stay put is square upon the shoulders of ground rent, what the land is worth for use, its gross value. Take, in taxation, a proportion of ground rent, and you have a basis for assessment that is stable, in that it is a value not affected by taxation. The selling value (and much more is it true of the assessed valuation) is not the shoulders, but it is the rump, or the small of the back, that will slip the yoke, as the farmers say, as soon as real estate moves.

By the foregoing facts and reasoning we are not led, but driven, to the conclusion that more than \$533,000,000 of capital invested in Boston land to-day escapes entirely the tax which is assessed, and seems to be collected, upon capital invested in buildings, and the happy landlord of land and buildings pays no land tax, shifts his buildings tax upon his tenant, and himself entirely escapes taxation. This statement is a corollary, or consequent, of the accepted economic principle, that the selling value of land is reduced by the capitalized tax that is laid upon it.

This view is in literal harmony with the substantial agreement of the economists, that the only direct tax (with the possible exceptions of incomes and inheritances)—the tax which cannot be shifted or evaded—is a tax, not upon the assessed valuation of land, nor upon the selling value of land, but upon ground rent, or its capitalized value, the gross value of land. Is not this fact a justification of the wisdom of Enoch Ensley's golden rule :

“ Never tax anything
That would be of value to your State ;
That could and would run away ; or
That could and would come to you.”

Not one case in a thousand could be found of land in Boston where years, and even generations, have not intervened since the bestowal of the benefit for which we propose now to impose an equivalent tax, hence, the inauguration of the single tax to-day could be no impediment to the capital or industry or enterprise of Boston.

Of the \$16,800,000, Boston taxes for 1900, the \$7,800,000 on the land is a part of the natural tax, ground rent, paid in the natural way, and always paid anyhow as ground rent, by the user of the land, and it is not a tax at all, because virtually it is a return for an equivalent. The remaining \$9,000,000 is paid, part by the users of buildings and other improvements, part by owners of personal property, and part by polls. The owners of the \$533,000,000 of assessed land value contribute nothing toward either the \$7,800,000 or the \$9,000,000.

Here, then, is an investment in land of more than \$533,000,000, yielding, presumably, a net income of at least five per cent., \$26,650,000, year after year; say (for the purpose of this illustration) for a period of fifty years, and Boston hesitates to recognize this vast source of wealth as a single basis for the same tax which is unblushingly imposed upon 533,000,000 bushels of wheat, a product of labor, produced each year, taxed each year, and consumed each year, fifty crops, as fifty separate tax bases of grain to one tax basis of land, in the same fifty years. The account of labor involved in the two taxes per thousand would stand as follows :

Land, 1 perennial basis-----	\$1,000
Tax, 50 years at \$15-----	750
Total -----	\$1,750

1

MASSACHUSETTS LEAGUE BANQUET.

Wheat, 50 annual basis-----	\$50,000
Tax, 50 years at \$15-----	<u>750</u>
Total -----	\$50,750

It is apparent that the farmer has to create the basis itself of taxation fifty times over, as well as to pay the annual tax. Is a wheat tax like this, which makes labor's burden many more than fifty times as heavy as that of capital, "proportionate and reasonable," as the Constitution of Massachusetts requires?

A title to land bought and paid for five or fifty years ago is, we say, not like other wealth. Title to land is simply a warrant to take indirectly at the annual round-up a certain proportion out of the wealth which other people's labor has produced upon that land. That is, it is a warrant to take the ground rent which public expenditure creates, leaving other people to pay the taxes with which to meet that public expenditure.

GROUND RENT A REFLECTED VALUE.

It is a great help to an understanding of the subject to remember that the site value of land is a reflected value, an intangible value, not a labor value. The immovable land reflects the movables that are upon it. In great centres of traffic in movables, the land value is great. Withdraw all movables from Boston, New York, or Chicago, divert them to other centres, and land value would vanish as does your image from the glass when you step away from it. How plain, then, is the unwisdom of taxing the things which a community wishes above all else to invite and to hold; how plain the wisdom of taxing nothing that can evade taxation.

In farm and village communities and factory towns it has not been the habit to note closely the value of land apart from buildings, and the rise and operation of ground rent. In cities it is more acutely discernible.

In estimating the volume of ground rent, one very frequent error should be carefully avoided. The rent of a building is a fair rate, say ten per cent. or less, on its value, to cover interest, insurance, taxes, and repairs. A superannuated building (\$5,000) may stand on costly land (\$100,000), and both together may command a high rent (\$5,500). Because the ground rent is large, five per cent. on \$100,000, or \$5,000, is no reason why we should credit more than a maximum ten per cent. (\$500) to the rent of building.

The confusion to be avoided is in thinking that a building on dear land is worth more than the same building on cheap land. The greater income in one case is due to ground rent, not to rent of building.

A few illustrations will now be given of the way this potential agency, ground rent, escapes observation in cities, as well as in towns.

ST. PAUL'S CHURCH PROPERTY.

If capital will pay to-day \$1,500,000 (as recently offered and declined) for St. Paul's Church property, and pay an annual tax of \$22,000, which is equivalent to the addition of \$450,000 to that price (assuming the absence of taxes as now), it is because of an expectation that this property will yield a ground rent of five per cent. on \$1,950,000, and leave to its owner, after he has paid his taxes, a net income of five per cent. on his investment of \$1,500,000.

Of the value of St. Paul's property to-day-----	\$1,500,000
The St. Paul Society contributed in 1820-----	<u>100,000</u>
The people of Boston have since contributed----	\$1,400,000
A contribution per year for 56 years of-----	25,000
But of this increase in value one-half, or \$750,000, has been in the last 10 years, or at the annual rate of-----	\$75,000

If to this average annual contribution we add the taxes for 1900 (which, church property being exempt, are paid by the people of Boston, instead of by the St. Paul's proprietors) ----	\$22,000
This annual contribution comes up to-----	\$97,000
An amount equal to the 5 per cent. ground rent of almost \$2,000,000 worth of land, or to the taxes at \$14.70 per thousand on \$6,600,000.	
Ten out of 33 cities of Massachusetts, North Adams, Chelsea, Fitchburg, Gloucester, Pittsfield, Quincy, Revere, Salem, Taunton, and Waltham have an average valuation of----	\$6,590,000
Two out of the 14 counties of Massachusetts, Barnstable and Franklin, have an average valuation of-----	\$6,500,000

Thus the cost of St. Paul's to the people of Boston has been greater than would be the average income at the Boston rate of \$14.70 per thousand, from taxation upon the land of the above named ten cities or two counties of the State for the year 1900.

At whose door, think you, lies the charge of confiscation? Under the single tax such conditions could not prevail. Prevailing, as they do, nothing but the private appropriation of a public ground rent can perpetuate them. Nothing but the taxation of ground rent can correct them.

The St. Paul's illustration seems extreme on account of the total exemption of church property, but what has been said of it is about two-thirds true of all vacant land, or of land slightly improved, as is the case with a large part of the business section of Boston.

Granting all that St. Paul's may claim for religion and sentiment, none will more quickly perceive than its forty-one proprietors that an impartial distribution of religion and sentiment to the one hundred thousand families of Boston at this rate of more than \$2,000 each, amounting to a total of more than \$200,000,000 a year, would be an undreamed of union of Church and State.

The object of this illustration is not to cast any invidious reflection upon St. Paul's Church, but it is to impress upon your minds the enormous dimensions of the reservoir from which the single tax proposes to draw all public revenue.

The proprietors of St. Paul's are a body of Christian gentlemen of discernment and philanthropy; none are more likely than they to see the inconsistency of their own situation; none more likely to welcome its correction; none more likely to see that they, themselves, will get a full share of betterment from a new and improved order of things; that a religion and a church worthy of justification have no need of such alms as these from the people whom they seek to save. Brought face to face with a true apprehension of the problem, seeing the unequal operation of the exemption of church lands from taxation, giving, as it does, the least aid to those most needing aid, and the most help to those who need it the least, it should create no surprise if the instigation and inauguration of the remedy should come from St. Paul's Church people themselves. This friendly statement of the case is respectfully submitted to their prayerful consideration.

HOW GROUND RENT ESCAPES IN THE COUNTRY.

Deducting from the total income of each estate the ten per cent. on the assessed valuation of buildings to cover interest, taxes, insurance, and repairs, a number of specimen estates in different cities and towns show ratios between

assessed valuation and the gross or real land values, indicated by actual rentals, as follows :

OF FOUR ESTATES IN SCITUATE

the separate valuations were respectively fifty-two and a half, fifty, forty-eight, and thirteen per cent. of the gross value. The average assessed valuation was thirty-seven and a half per cent. of the gross land value.

OF NINE ESTATES IN WHITMAN

the separate valuations were respectively eighty-three, sixty-two, forty-three, thirty-four, thirty-two, twenty-seven, twenty-three, nineteen, and fourteen per cent. of the gross value. The average assessed valuation was twenty-one per cent. of the gross land value.

OF SEVEN ESTATES IN LAWRENCE

the separate valuations were respectively seventy-two, sixty-seven, sixty-two, forty-eight, forty-two, thirty-eight, and fifteen per cent. of the gross value. The average assessed valuation was forty-eight per cent. of the gross land value.

OF FIVE ESTATES IN CLINTON

the separate valuations were respectively thirty-eight, thirty-seven, thirty-four and a half, twenty-seven and a half, and twenty-two and a half per cent. of the gross value. The average assessed valuation was thirty-two per cent. of the gross land value.

CITY PROPERTIES.

One hundred and twenty city properties which changed hands within the year prior to May 1, 1901, are offered as further examples. They have been selected on account of their impartial, straightforward character, few, if any, of the sales having been made under foreclosure of mortgage. The selling prices given are those indicated by revenue stamps affixed to deeds. These one hundred and twenty properties are located forty in each of three separate districts, as follows :

ASSESSED VALUATIONS.

	Land.	Buildings.	Totals.	Indicated Prices.
40 in business district-----	\$3,023,300	\$1,114,200	\$4,167,400	\$5,491,000
40 in Back Bay district-----	504,200	613,500	1,117,700	1,242,500
40 in South end district-----	231,200	322,000	553,200	557,875
Totals-----	\$3,758,600	\$2,079,700	\$5,838,300	\$7,291,375

The average assessment of these 120 properties is shown to be eighty per cent., or four-fifths of the selling value.

The above careful statement was obtained at great pains, with a view to verify or correct a ratio of five-sixths between the assessed and selling values of Boston land, upon which an estimate, now confirmed as conservative, was submitted in a Washington street object lesson last October, for 1900, as follows :

If the assessed valuation of Boston's land for	
1900, which is more than-----	\$533,000,000
Is five-sixths of its selling value, then the	
addition of one-fifth-----	106,600,000
Would give us as the net selling value----	\$639,600,000
Adding to this the capitalized value of	
the amount of tax now on the land	
(\$533,000,000, at \$14.70 per thou-	
sand, \$7,830,000, at twenty years'	
purchase) -----	156,700,000

Would give us as the true capitalized
ground rental value not less than---- \$796,300,000
Add estimated value of franchises, which
are land values----- 103,700,000

And we would have as a basis of assess-
ment under the single tax a total capi-
talized ground rental value of at least \$900,000,000

Five per cent. of this amount, or \$45,000,000, would seem to be a conserv-
ative estimate of the publicly created fund, ground rent, out of which to collect
the taxes for Boston, which for 1900 did not exceed \$16,800,000.

IS IT TRUE THAT GREAT REFORMS MOVE SLOWLY?

Why must we be told that this great reform of the single tax cannot come
in this generation, when all precedents seem to contradict such a pessimistic
view, and teach us to look for it now?

The great struggle for constitutional liberty between King and Parliament,
begun in 1637, was ended in 1649 with the execution of Charles I. Twelve
years. The struggle between James II. and his people, begun in 1685, ended in
the final expulsion of the Stuarts in 1688. Three years. The abolition of the
slave trade, begun in 1785, was ended in 1807, a period of twenty-two years.
Catholic emancipation, begun by O'Connell, single handed, in 1801, was ended
in 1829. Twenty-eight years. The abolition of slavery in the British poss-
essions, organized in 1823, was ended in 1833, a period of ten years. The
repeal of the Corn laws, begun in 1839, was ended in 1846. Seven years.
American independence, begun in 1765, was accomplished in 1783. Eighteen
years. The abolition of American slavery, begun in 1831, was ended in 1862,
the longest period of all, but only thirty-one years.

The single tax movement began in 1880, and its time is nearly up. It is-
for you, gentlemen, to say whether it shall start at once, or wait another five years.

LOCAL OPTION IN TAXATION.

In closing, we beg to repeat, by way of suggestion, the following partial
catalogue of devices awaiting practical progressive test under local option :

1. Increased assessment on land.
2. Annual mark-down of buildings.
3. Increased rate on land values.
4. Reduced rate on buildings.
5. Exemption of new industries.
6. Exemption of new buildings.
7. Exemption of homes.
8. Exemption of personal property.
9. Taxation of real estate only.
10. Taxation of land values only.

Anticipating the question, "How would you begin to put the single tax
gradually into operation?" I venture to suggest a few hints to a possible
working plan:

1. Advance the assessed valuation of land annually five to ten per cent. each
year to its full value under the present law. This requires no legislation.
2. Advance the rate upon land annually fifty cents per thousand up to a
rate not exceeding \$20 per thousand.
3. Reduce the rate upon buildings fifty cents per thousand annually until
rate does not exceed \$10 per thousand.

4. Exempt personal property immediately or gradually, as the situation seems to justify.

Upon any one of the above, or upon any permutation or combination of part or all, or fractional parts of any or all of which, reform in taxation may be inaugurated at once. When the Boston Merchants' Association says "March!" the column will move forward.

A general discussion followed the address of Mr. Fillebrown. Mr. W. J. Foyer, our well-known single taxer from Chicago, said he had travelled in New Zealand and Australia, and told of the success of the practical operation of our principles as far as they had proceeded in those countries. Following are a few of the editorial comments of the press of Boston. The favorable tone of most of these is an indication of the good work that is being done in the chief city of the great Bay State. A few of the editorial misconceptions—and they are surprisingly few—are too obvious to need pointing out :

(From the Boston *Herald*.)

The interesting address delivered by President Fillebrown at the dinner on Tuesday night of the Massachusetts Single Tax League, at which it had as its guests the members of the Boston Merchants' Association, is one which bears careful reading on account of its highly suggestive character. The principle first announced by Henry George was the broad and simple one, that land was a species of property which should not be subject to the limitation of private ownership. He held that land, being one of the prime elements of existence, like air or water, should be made the common property of all. This was not a new conception; in fact, from the very earliest times of which we have historical record, the treatment of the land question has been on the theory that it was a different class of property than any other of which man could possess himself, and that the community had rights in it from which they could not safely divest themselves.

In the early days of civilization land was almost always the common property of the people, private ownership growing much more from the covetous desires of a few than the needs of the many. Even at the present time, the community in a number of respects holds to its prehistoric theories respecting the peculiar character of land as property. Whenever the public needs are thought to require it, any landowner can be dispossessed of his estate by the well-known right of eminent domain; but the owner of personal property has under civilized forms of government absolute control of his own, and cannot be made to give it up except for what he believes to be a good equivalent; while with land he must accept the judgment of his fellow-citizens as to what return in the way of compensation should be accorded him.

The realization of Henry George's broad, general principle would be through the complete nationalization of land, so that the State, rather than private individuals or corporations, should have possession of it, and this reform was urged by Mr. George with a wealth of eloquence and felicity of illustration which won for him the enthusiastic approval of a large number of thoughtful people in all grades of society. He was able to show that in countless instances the unearned increment caused by the coming together for business purposes in some locality of a large number of people had been productive of a great amount of disparity in social conditions. It is obvious that, because a man happened to own a farm which, through no effort on his part, became a section of a thriving manufacturing city, the wealth that came in to him by the increased value of his land was unearned wealth, and should have been divided among those who created it, and not retained by him.

Theoretically, the case in favor of the nationalization of land is an exceedingly strong one. The practical difficulty is found in its application, and Henry George could never bring himself to believe that the State would be justified in buying up all land titles at their present value for the purpose of preventing unearned increment in the future; nor could he bring any considerable number of people to believe that it was desirable for the state to confiscate this class of property. Seeking some alternative, Henry George seems

to have hit upon the system of the single tax, or the tax on ground rent, as being the easiest means of giving a practical, though partial, application to his plan of reform.

There is this to be said in support of this proposition, that it runs pretty nearly in a line with the method of tax reform that has been suggested by men who have not the least interest or belief in the theory that private ownership in land is *per se* detrimental to the public well-being. There are a large number of intelligent people in this State, many of them large owners of real estate, who, after a careful consideration of the subject, are convinced that our tax system is a miserable apportionment of public burdens, and that it would be infinitely to the benefit of business and social comfort if taxes were imposed almost solely upon real estate, and that in that way an encouragement would be given to business of all kinds which would tend to make wages higher, incomes larger, and prosperity much more continuous and diffused.

The plan suggested by Mr. Fillebrown runs on a line somewhat parallel to this, except that what he advises is that no tax at all be imposed upon buildings or other improvements which rest upon the land, but that the tax be levied upon the land itself, or rather, on its rental value. It is easily possible to show, as Mr. Fillebrown has, that our existing methods produce exceedingly grotesque results; but there is a temptation, which we fear at times he has yielded to, to make out that these results are somewhat more grotesque than they really are.

Take, for example, his Cornhill and Brattle street block illustration. He finds in the twenty-two lots on this block that the land is assessed in round numbers for \$800,000, and the buildings assessed for \$140,000; and he assumes that, if his method of taxation were applied, the result would be to force the owners of buildings to utilize their property to better advantage by replacing the old-fashioned structures that now cover this block with buildings better adapted to modern needs. He also intimates that fronting, as these buildings do, upon two streets, they do not pay their fair share of the cost of high-way maintenance. In our opinion, the situation is quite different from that which Mr. Fillebrown supposes. Instead of being of advantage to be thus crowded in between two streets, the narrowness of these lots is of great disadvantage, so that it is questionable whether, under any system of taxation, any buildings could be put upon them that would bring in better returns to their owners or to the community than are now received. The block affords a striking illustration of the practice that has been followed out in this city, of constructing numerous narrow streets under such conditions as to greatly impair the availability of the intervening real estate for business purposes. This mistake, by the way, has been the act of the community, and not that of the owners of the property. Again, it seems to us that, in view of the competition going on between different landlords, the rent return received by the landlord is no greater than would come into him from any other safe investment of his money; that in the reduced percentage of rent upon investment he has to pay his share of the taxes just as much as he would if he invested his money in bank stock or some other form of personal property upon which a regular and full annual tax was imposed.

(From the Boston *Transcript*.)

The address of the president of the Massachusetts Single Tax League at the banquet given by this organization to members of the Boston Merchants' Association offers in many respects a striking contrast to the sort of dissertation that is usually heard at a single tax gathering. No trace is to be found in Mr. Fillebrown's paper of the once popular argument that the private ownership of land is inherently unjust, since land is the free gift of God and belongs to all men equally. Nor is there any extravagant prediction concerning the social effects of the single tax. The utopian contention that the single tax would solve the labor problem and abolish poverty has been dropped. The single tax is advocated by the president of the Massachusetts Single Tax League neither as a foreordained institution nor as a social panacea, but as a remedy for the alleged inequity of the existing tax system. Particular emphasis is placed upon the claim that the single tax, by lightening the burden upon capital invested in buildings, would encourage the erection of modern structures on city lots such as those on Cornhill, which are now occupied by antiquated rookeries unfit for use. It is not proposed, however, that the single tax shall be introduced at once that the

entire ground rent shall be taken immediately. The transference of all taxes to land is to be brought about by gradual increase of the tax rate on land and corresponding reduction of the tax rate on buildings. The original Henry George programme, it thus appears, has been modified somewhat by the Massachusetts single taxers. The movement represented by the latter is opportunist rather than revolutionary.

It may be granted that the single taxer's plan to exempt improvements and tax land alone would have the effect claimed for it of stimulating building in the business section. But it may be questioned whether any urgent demand for new accommodations exists which cannot be satisfied readily under present conditions. Numerous large office buildings have been erected in the city during recent years; others will be built as fast as the needs of business call for them. The acceleration of building, which the single taxer promises as the immediate gain to be accomplished by his scheme, does not appear to be a sufficiently important object to justify a radical change in the tax system, which would unsettle values and inflict injury upon a large class of property holders.

That the single tax would discriminate against present landowners cannot be disputed. A tax on ground rent cannot be shifted; it falls exclusively upon the owner of the land. The imposition of the tax gives the owner no power to raise the rent of his land, and thus to shift the tax to the tenant, or to increase the price, and thus to shift the tax to a future purchaser. The tax does not affect the demand for land or the supply of land, and must, therefore, be paid wholly by the present owners. Future purchasers would buy land at prices reduced in each case by the amount of the capitalized value of the tax. As Mr. Fillebrown puts it: "If a man bought land last year for \$1,000, and this year an additional tax of \$10 is put on it, next year some other man will buy the same land for \$800. If still another \$10 of tax is added, another man will buy the same land another year for \$600." The tax falls squarely upon the shoulders of the present owners, and there it remains. The single tax, in short, would clearly involve hardship to present owners, reducing the value of their holdings and bringing them no compensation for the loss.

The burden of proof is on the single taxer to demonstrate that the public benefit to be derived from his plan is sufficient to justify the infliction even of gradual loss upon certain individuals. Upon this point some light could be thrown by a study of the working of the single tax in New Zealand, where it has been in operation for a number of years. The next step in the educational campaign which the Massachusetts Single Tax League is conducting might well be the presentation of an object lesson from New Zealand. This would furnish a concrete basis for discussion of the practical expediency of the single tax system.

(From the *Boston Post*.)

The propaganda of the Massachusetts Single Tax League is continued this year on the same persuasive lines as before. It is a campaign of information on which the league has entered, and the banquet given last evening to members of the Boston Merchants' Association was made the occasion of presenting another object lesson in the application of the single tax method to property in familiar localities in the heart of the city of Boston.

President Fillebrown's address was illustrative rather than didactic, and for that reason the more forcible. It dealt with the conditions prevailing in the locality bounded by Cornhill, Brattle street, Scollay square and Adams square; and if we admit the postulates of the argument, we must also concede the validity of the conclusion that here, at least, the application of the principle of the single tax on ground rent, in place of the varied tax, as at present, would result in a development of that valuable section to an extent which we cannot expect for a generation to come under existing conditions.

The programme of the single taxers is in no sort revolutionary, however firmly they may believe in the eternal justice of their plan. It is local option in taxation that they ask. It is this that was asked of the Legislature last winter, and that will be urged again at the coming session. And why, indeed, should not the people of cities and towns be given the liberty, within bounds, to raise the money needed for the expenses of their local government on such a system as may seem to them most desirable? The better known the single tax becomes, the more reasonable it appears that the people should be allowed to adopt it in municipalities where they so decide.

(From the Boston Daily *Advertiser*.)

The single taxers would seem to have adopted the spirit, if not the letter, of the new version of a certain Bible text, as proposed by a theological professor in Andover during the late unpleasantness between the liberals and conservatives. The professor said that truth must be taught "Line upon line, precept upon precept, here a little, and there a great deal."

Anyhow, President C. B. Fillebrown, in his address last evening at Hotel Brunswick, to members of the Boston Merchants' Association, who sat at the banqueting board as guests of the Massachusetts Single Tax League, rubbed in, in the form of a "Cornhill Object Lesson," the arguments and illustrations which he presented last winter in the form of a "Winter Street Object Lesson," when, on a similar occasion, the league was the host. and members of the Boston Real Estate Exchange were the guests.

Last night the single taxers inaugurated another year of their peculiar propaganda, Whether this is the sixth, or seventh, or eighth, we do not know. It is no matter. What we do know is, that the occasion last night was marked by the same remarkable shrewdness which has characterized all the single tax banquets in all the preceding years. There were the same judicious selection of influential citizens, belonging to a distinct business or professional interest in the community; the same generous and bountiful hospitality; the same scrupulous care to avoid the very appearance of committing any guest to the single tax doctrine, by his acceptance of the invitation; the same broad, clear, frank setting forth, by the principal, speaker of the Henry George doctrine, as it actually is held and pushed to-day, here in Massachusetts, by the single tax league; and, above all, the same freedom given everybody to ask questions or to make objections; and the same courtesy and unruffled good temper in replying thereto.

We call this method shrewd. It is so, because it makes no enemies, whether it makes converts or not. It is impossible to feel any bitterness toward a man, however cranky you may think him to be in his notions, who entertains you at a good dinner, and smilingly invites you to have a chat with him after the coffee—cigars being barred because of the ladies at table—concerning your notions of his notions. And it will be strange, indeed, if you do not, even against your will, rather more than half suspect that he is rather more than half right. At all events, there is a wonderful contrast between this genial way by which these single tax "reformers," as they regard themselves, try to make converts, and the ungenial way in which so many "reformers" try to drive the wedge of their argument, by blows of assertion and denunciation, into the gnarled oak log of popular indifference and dislike.

Probably, if President Fillebrown were to select two points, out of the many which he made last night, in order that those two points might be fixed ineffaceably in the minds of his hearers and readers, he would choose for the first one his statement that the single tax doctrine is—

Simply this, and nothing more nor less than this: Make your taxation equal, impartial, "reasonable" to the poor man, "proportionate" to the rich man, and the distribution of wealth will then be as equal as justice can make it; for it will be in proportion to the skill and industry of the hands and brains producing that wealth.

And the other chosen point would be that which he made, in a single paragraph, summarizing the table of figures concerning land area, land values, and building values, in the block bounded by Cornhill, Brattle street, Scollay square and Adams square:—

Here, upon Cornhill, are found to-day twenty-three houses aged, perhaps, seventy-five years. In these contracted quarters, in which not one of their number would deign to live, more than one hundred firms and individuals are doing business. These Cornhill estates, as they stand, net the owners an income of probably twenty to fifty per cent. on their investment. With modern buildings, tenants would have to pay not over six or seven per cent. on to-day's values.

Whether this reasoning is financially correct, and whether, even if so, the method proposed for bringing about such a result is ethically defensible, are questions that go to the root of the matter. Our only purpose here is to turn the searchlight on them.

Whatever that light may reveal to the understanding of any searcher, there can be no doubt, we take it, why "object lessons" like this from Cornhill and that other from Winter street, have been so strenuously taught in the single tax school. The purpose is to win over

business men by holding out to them the alluring prospect of lower rents, through the exemption of all real estate improvements from taxation, together with a like exemption of all personal property. Mr. C. F. Adams declared, at a single tax banquet about a year ago, that the adoption of this plan in Massachusetts would, in his opinion, make our Commonwealth "the paradise of manufacturers." We suppose President Fillebrown was trying, last night, to make his guests believe that it would also render Massachusetts the paradise of merchants.

(From the Rockland (Mass.) *Free Press*.)

President Fillebrown, of the Massachusetts Single Tax League, has evidently decided that to reach a man's good will, efforts should be made through his stomach. Mr. Fillebrown is a genial entertainer, and deserves credit from all for his untiring efforts in behalf of the single tax. His is a campaign of argument and education, and if the present wisely directed efforts continue, must make an impression in time.



ALBERT L. JOHNSON

. . THE MAN . .

BY HENRY GEORGE, JR.

(*Expressly for the Review.*)

It was on the 17th of June, a glorious summer afternoon, and just a few days before he unexpectedly passed, that I had my last chat with Albert L. Johnson, a man in many ways as remarkable as his more widely known brother, Tom L. Johnson. We sat in the court, with its double line of columns, of his Pompeian *villa marina*, at Fort Hamilton, Brooklyn. The air was warm and balmy. The gentlest of breezes swayed blossoms and palm leaves, and tossed a diamond-beaded fountain that made soft music beside us. Beyond the house and lawn and the bank's sheer descent lay the Narrows, dividing inner and outer bays. Through the gray-blue waters slid steam and sailing craft, connecting the great port with the remotest parts of the earth, yet almost as unreal and dreamlike as seemed the feathery clouds that floated in the transparent heavens.

My friend sat in a large armchair. He was attired as befitted the occasion and his invalid condition—without coat or waistcoat, and his linen shirt open at the neck.

"Do I look sick?" he asked, and his blue eyes looked bluer than usual.

"Your color is excellent, considering that you have been indoors and inactive for a number of days," I replied.

"The doctors say that I must keep quiet for a few weeks," he remarked; and then he continued in a meditative way: "That's a hard thing for a man like me to do. I never before in my life have been so long quiet. I have been thinking of all I shall do when I get out again. I'll do things that no man ever ventured to do. I'll make money for myself, but at the same time I'll do things for the human race. I'll make it easier for human beings to come together.

"What makes man the first of animals is brains. What animates those brains is bringing one man within easy touch of another. Mental power then multiplies. We know what a toll gate is: it is a barrier to free intercourse. Ease of communication is freedom, and freedom is the reverse of slavery. Ease of communication is one of the chief secrets of civilization.

"If I can break down impediments existing between one human being and another, and bring them into close touch I shall, in effect, multiply active mental

power—**increase that thing that invents and constructs machinery, that makes books, that contrives microscopes, that does all the wonderful things that belong to our era and to the eras that have gone before ours. Isn't that something to work for?**"

I answered with a nod as he looked inquiringly at me. Then he gazed away at the ships and the sky, and for a space was silent.

"I don't say that I don't want to make money," he resumed. "I have made a lot and I shall make a lot more. I want wealth because I like the comforts and the luxuries it brings. But I want it also because of the power it gives to its possessor. I want wealth to help me do great things that I know I can do."

"I'm not proud. I know what I came from—poverty. My father lost all he had in the Civil War trying to keep chains on the black man. He did not think black slavery was wrong. He thought a 'nigger' was different from a human being. He fought, and his side lost. I was born in Helena, Arkansas; a hotbed of 'niggers, mules, and cotton.' The war broke out at that time, and my mother carried my brothers—Tom and Will—and me around after the Southern army as well as she could. When the war was over my father had nothing left of his planter's estate. He had to begin over again. He got into the street railroad business in Louisville, and that is where Tom and I began our railroad careers.

"After awhile we went to Indianapolis. It was Tom's scheme, and my father and I went with him. He had obtained some money for an invention. He borrowed some more. We got hold of a dead road, and we put life into it. All of us worked, and worked hard. I was a conductor on one of those Illinois street cars. I pulled a bell strap and worked a bell punch eighteen hours a day for \$1.85, the prevailing wages then. I rose to the place of foreman, afterwards to that of superintendent, and in later years I became president of systems that made that Illinois street line in Indianapolis seem insignificant. But I learned a lesson working on the rear end of a car that I never forgot. I saw what the other side—the seamy side—of life was. It would push your heart back to know what it is to work so long for such small pay, and realize that tens of thousands of families have to be sustained on such wages.

"Perhaps it was because we knew all this, because we ourselves had been through it, that my brother Tom and I have always since been friendly to organization among workingmen, and particularly railroad men. We never had a strike, not even in Cleveland in 1892, when Mark Hanna's lines were tied up. And we may justly claim that we did much to raise street railroad wages. We raised them little by little, until from \$1.85 for eighteen hours, such as I had received in Indianapolis, we paid in Cleveland \$2.10 for ten hours, and we never anywhere paid less where conditions were the same.

"Of course, business is one thing and generosity is another. I don't pretend to say that these high wages were paid from mere kindness. We knew that good pay and shortened hours would get the pick of the men and their best efforts. That's just what we needed. Our policy was to cut fares to a minimum. Of course, to reduce fares is to increase traffic, and to increase traffic necessitates improved management, so that we had to have the most skilful and most careful men. In handling increased traffic we had to take precautions against accidents. We found it cheaper to pay high wages to efficient men who would have few accidents, than low wages to men who would pile up damage suits.

"But all this is an old story. What I want to do now is to get at the new things. I want to reduce fares over a great area. While we were increasing the men's wages, my brother and I cut street railroad fares in Cleveland from twenty-five cents to five cents, and gave free transfers; and in Brooklyn we connected the Bowery with the ocean beach for five cents. We did that and made fortunes for ourselves, while we gave cheap transportation to the public.

We found that the traffic rose as the fare fell—that the new business more than offset the cut in charges. Of course we knew that there must be a limit to the minimum charges—that we must reach a point where the increase in traffic would not counterbalance the reduction in fares. But we have not as yet found that point, and I do not believe any man to-day can say where it is.

“My brother, experimentally, reduced fares to three cents for a few days in Detroit while he was president of the system there, and then returned to the five-cent fare. He found that the receipts during that three-cent period were exactly equal to the receipts of a like five-cent period preceding, and that when fares were increased again to five cents the business correspondingly fell away, so that the income remained stationary.

“This confirmed our speculations. The reduced fare was a two-thirds saving to the public, without hurting the company, and it is certain that if the three-cent fare could have been continued the business would have grown and made a good profit for the company. But my brother did not own control, and the other owners were afraid to continue the experiment. In fact, they had not given their consent to it in the first instance. My brother acted without consulting them. It proved that his belief about low fares was right.”

From this Detroit experiment Albert Johnson's discourse turned to his project to connect New York and Philadelphia with an electric system which should make time equal to the steam express trains, but at a very much lower fare. The Westinghouse and the General Electric companies had each offered to guarantee an equipment that would run cars sixty miles an hour. As a matter of fact experiments have since been made on a military electric road in Germany, and a sustained speed of close to one hundred miles an hour has been attained. Mr. Johnson's idea was to build a road as straight as possible between the two cities, with no grade crossings, and to make no stops or slow-ups, having special cars or trains run to or from intermediate points, and switch to or from the main line. He had commenced the formation of this line by the purchase and extension of an electric road between Trenton and Princeton, New Jersey. He had also purchased a bridge over the Delaware river, and another part of the Johnson system is now in operation between Trenton and Yardley, and other points on the Pennsylvania side of the Delaware. He intended to buy or to construct other roads and thus make a through line between New York and Philadelphia, cars to be running between the great cities within a year.

“The rate of fare between New York and Philadelphia is now \$2.50,” Mr. Johnson said, continuing his favorite line of thought. “I propose to put my fare at fifty cents to start with, although I make it this high only because others raise an outcry and say I'll ruin myself. But the truth is that I have made careful calculations upon what my electric system in the Lehigh Valley, Pa., is doing, and I say candidly that I'd be ashamed to tell the public how much money I could make at twenty-five cents a passenger from New York to Philadelphia, and that there is a big fortune at a five-cent fare.

“That sounds like a dream, I know. But I am no dreamer. I am a practical railroad man who has created new railroad business by reducing fares. I have my own and my brother's business experience in a number of the large cities of the country, and knowledge gained through my Lehigh Valley system, connecting a large number of towns and villages, to guide me both in the construction and in the operation of electric railroads. I have also had Westinghouse electrical experts make special calculation for me, and I am prepared to prove that no more electricity is required to send a car that makes no stops or slow-ups at a high rate of speed from New York to Philadelphia than it does to carry a car from end to end of a system in New York or Brooklyn, where there are frequent stops at street corners. From seven to twelve times more electricity is required to start a car than is needed to keep it going after it has once been put in full motion, so that a car travelling the long distance, but making no stops,



HOME AT FORT HAMILTON, BROOKLYN, WHERE ALBERT L. JOHNSON DIED.



DRAWING-ROOM OF ALBERT L. JOHNSON'S HOME.

would use no more power than one travelling the short distance with frequent stops. The wages charge would be the same in both cases. Damage charges are very heavy in a large city. The Brooklyn Rapid Transit Company had a million dollars against it in damage suits last year. A million dollars would raise or depress every crossroad along the line of a New York-Philadelphia railroad, so that there need not be a single grade crossing, and the most fruitful source of accidents would thus be cut off. Then, the expense of building a street railroad is very great, as compared with that of a railroad through an open country. In this way I reach the conclusions that railroad fares between New York and Philadelphia should be no greater than those of railroads in the cities!"

This will indicate the daring genius of Albert L. Johnson. "Progress is doing new things," he said once in my hearing to some of his lieutenants, who hesitated to carry out an experiment his fertile mind had suggested. Because others were reluctant to leave the beaten path, he was, in most new matters, his own lieutenant, and no president of a railroad ever knew more about every detail of construction and operation. He knew, because he himself had served in every capacity.

The New York-Philadelphia project grew out of the years of experience, first in Cleveland, where his brother and he had started with a little line on the West Side, their service being provided by "four second-hand cars and nineteen mules." Against the masterly opposition of Mark Hanna, the railroad king of Cleveland, they pushed into the heart of the city, and then into the East Side. Leaving Cleveland, Albert Johnson took hold of undeveloped railroads and franchise rights in Brooklyn, New York. Out of these he and his brother Tom built the Nassau system, famous in the street railroad world for its long haul, low fare, and enormous traffic. Losing control of the management through the sale of the stock of one of their partners, they disposed of their Nassau interests. Tom L. Johnson was free at last to do what he had long desired to do—to devote himself to the single tax cause. Albert Johnson turned to the development of a Lehigh Valley system in Pennsylvania, in which he had previously embarked with the view, sometime, of making it a large enterprise.

He had started an opposition railroad in Allentown, and with low fares, improved equipment, and better management had compelled the General Electric Company, which owned the original line, to sell out to him. Mr. Robert E. Wright, who managed the fight for the other company, was taken into the Johnson company. He became Mr. Johnson's chief legal adviser, and on the latter's death was elected to succeed Mr. Johnson in the presidency of the company.

Beginning with the Allentown road, lines in neighboring towns were absorbed or constructed, and connecting links built, so that at the time of his death the Lehigh Valley Traction Company ran through and connected more than sixty towns and villages, and supplied electric light to a score. His plan was to connect all these communities with Philadelphia. The fare on the steam trains from Allentown to Philadelphia is \$1.80. He proposed to make as good time, but to charge at start only fifty cents, and less, subsequently.

From this Lehigh Valley-Philadelphia plan developed the Philadelphia-New York idea. And Mr. Johnson had the confident expectation not only of carrying passengers at revolutionary fares, but also of carrying freight, too, and at rates that would astonish the world. The steam roads charge a dollar or more for transporting a ton of coal from the anthracite regions to tide water. He saw "millions of profit" at twenty-five cents a ton.

"Most railroad men may call me crazy for proposing to do such things," he said in conversation, "but that is because they themselves, or their stockholders, have not the courage to try it, or else they do not know how. But I

can tell you that where I lead, other men will follow. They will get courage, and will see how simple it all is—provided, of course, the right kind of management is supplied. And then it will not be long before the whole country will be covered by a network of these electric railroads, each running its single cars, or its trains, as necessity may demand.

“My belief is that, with the kind of development which I know is possible, there would be large profit to an electric railroad carrying passengers from New York to Cleveland for forty cents, and from New York to Chicago for \$1.50.

“I’m no dreamer. I am a practical railroad builder and operator. I have made a fortune by putting fares down and improving equipment and management, and I am willing to stake all I have on an extension of this policy. I talk about that with which I am familiar. I don’t go thinking about flying machines when I know what can be done with railroads.”

It was in this bold, open style that Albert Johnson proclaimed his purpose to ask the people of Philadelphia for the right to construct a new railroad system on all the unoccupied streets of that city. “I talk publicly,” he said at the time, “because I propose to go into partnership with the public by giving, in low fares and free transfers, what usually goes to the politicians who peddle railroad franchises. I shall give a three-cent service that will be better than the present five-cent service.”

The Johnson proposal was hailed with rejoicing by the masses of the people, but the politicians were not slow to see their own advantage. The Quay faction, commanding at Harrisburg as well as in Philadelphia, rushed through a bill, and then, by virtue of that act, several franchises, giving all ungranted street railroad privileges in Philadelphia and several other cities of Pennsylvania to members of their own “gang,” and when Mr. John Wanamaker offered to give to the city of Philadelphia two million dollars, and to the franchise stealers themselves half a million dollars, for the newly obtained grants, they scorned to answer, treating him with contemptuous silence. Nothing so brazenly corrupt had ever been done in notoriously corrupt Pennsylvania. Albert Johnson foresaw the reaction that would sooner or later come. His comment, when he heard of the franchise robbery, was: “These politicians are really helping me, for their theft of these franchises comes very close after my unusual proposal to give the people three-cent car fare. The politicians propose to give the people nothing. They have stolen those franchises, not to use them, but to sell them, and the people will get no benefit. I shall fight, however. I shall carry the matter into the courts, and in the meanwhile I shall build my Lehigh Valley road down to the city line of Philadelphia, where my passengers may find cars of the Union Traction Company, the street railroad system that now serves Philadelphia.”

Albert Johnson was as strong in the single tax faith as is his brother Tom; and while he had no desire to enter politics himself, he encouraged his brother to do so. Indeed, he was his brother’s chief political as well as business adviser. Brothers were never closer than these two. But for all that, Albert Johnson was as strong and independent in his opinions as was the older man. While, for instance, the latter advocated the public ownership and operation of railroads, Albert Johnson, in four characteristic words—“bad management plus stealage”—summed up his objection. He saw the rotten state of politics, and he thought the public management of railroads would intensify it. He advocated private ownership and operation, but a kind of ownership and management that involved pursuance of the Johnson policy for the maximum of public convenience and efficiency at the minimum fare—the reverse of common experience under private ownership and operation, a policy of poor service and fare based upon “all that the traffic will bear.” Yet, while professing belief in private ownership and control, Albert Johnson was really his brother’s closest and best counsellor in the latter’s work for municipal ownership, and

stood ready with his fortune to back that brother's street railroad policy, or anything else that that brother desired to do.

"Man proposes, but God disposes," and so it was that great, stalwart Albert Johnson, a very giant to outward seeming; Albert Johnson, with his brilliant plans—plans that he believed would lift humanity to higher planes—was called to the long sleep. He had all that a man could desire to live for: a happy home, an affectionate family, a wealth of friends, a large and rapidly increasing fortune, and he was elated by exalted aspirations. In the prime of manhood, for he was but forty, and in the flush of success, he was called. Years before, while driving twelve horses before a snow plough over the street railroad system in Cleveland, he had been thrown to the ground by breaking harness. It is supposed that he then injured an artery in his chest. Time, with its stirring action and heavy mental strife, insidiously developed the injury, until, with warnings that could scarcely be believed, Nature yielded to Death.

The end came suddenly, as befitted the man of action that he had always been. He died standing, enfolded in his brother Tom's arms—united to the last with that brother to whom he was so devotedly attached, and for whom he had such loyal, such unstinting admiration.

He sleeps at Greenwood, at the crest of the hill viewing the ocean, beside his father and my father. He sleeps, but his ideas will not sleep. They will fire other minds. Other hands will fulfil his vivid day dreams, and in so doing, will raise a monument to his genius. In that good time many will come to repeat the words of his mother when she saw her son cold in death: "Thank God for these forty years!"



THE ELECTIONS AND . . THEIR GAINS . .

BY THE EDITOR.

THE elections have passed, and the net gains to the single tax movement, though small, are of sufficient moment to bear capitulation. First, as to New York. The municipal campaign in this city was chiefly remarkable for the activity of single taxers in both camps. The differences were not vital, and the divisions were on minor points. Some of these differences were so minute as to seem petty, and were certainly not so obvious as to carry conviction. In Brooklyn, the activity of single taxers in the Citizens' Union ranks was especially marked. Peter Aiken, President of the Brooklyn Single Tax Club, Chas. O'Connor Hennessey, Joseph McGuinness, Robert Baker, D. B. Van Vleck, and others were supporters of Mr. Low. It looked at one time as if Mr. Baker would get the fusion nomination for sheriff, but his candidacy was defeated by republican opposition.

Both parties sought the support of single taxers, and their attitude is significant of the respect in which our movement is held. In a letter read at a meeting in Avon Hall, Brooklyn, Mr. E. M. Grout, the successful candidate for comptroller, said in a letter addressed to the secretary of the meeting:

"The Anti-Tammany fusion ticket in this campaign stands for what Mr. George stood for in municipal politics; not only is this so as to the opposition to Tammany and the demands for an honest administration of municipal affairs, but in the Citizens' Union platform of this year upon which the fusion candidates stand, there are the demands for equal taxation of unimproved and improved real estate, for the direct employment of labor by the city, and municipal ownership and proper taxation and supervision of all street franchise corporations, which were always advocated by Mr. George in his campaigns. It, therefore, seems to me the most natural thing in this campaign that the followers of Mr. George should take their place in opposition to Tammany Hall."

A joint committee of the Brooklyn and Manhattan single tax clubs addressed the following letter to both candidates for the mayoralty of Greater New York :

"DEAR SIR:—In accordance with the precedent established during this campaign, we desire to secure your views upon a question vitally affecting the interests of the people of this municipality.

"In chapter 201, laws of 1885, it is provided as follows: 'All property shall be estimated and assessed at its full value.'

"Will you, if elected, exercise whatever influence and authority that may be vested in you to secure the execution of this provision of law?

"Yours truly.

(Signed) "BENJAMIN DOBLIN, Chairman."

To this Mayor Elect Low replied as follows :

"DEAR SIR:—The inquiry contained in your circular letter was duly received. I need scarcely say that, in the event of my election, I will do my best to remedy any inequalities in taxation which may exist contrary to the spirit and letter of the law."

Edward M. Shepard's reply was more lengthy, but not more explicit. Indeed, it was far less satisfactory. We quote a portion of it :

"If the whole question were simply the question of levying taxes in the city of Greater New York for local purposes, I should have no hesitation in saying that assessments ought to be at full value. If this would result in unduly enlarging the debt-incurring capacity of the city, then the percentage of debt-incurring capacity should be reduced. The problem is complicated by the enormous undervaluations in portions of the State outside Greater New York. Of course, it would be most unjust to increase the rate of assessments in Greater New York unless the assessments in the rest of the State were to proceed under the same footing."

The campaign brought to the surface once more Abram S. Hewitt, in his old *role of society saviour*. In condemning E. M. Shepard for accepting the nomination of Tammany Hall, he was forced to excuse himself for doing the same thing in 1886, by saying that it was to save the city from Henry George and his allies that he consented to make such sacrifice. Mr. Hewitt has not forgotten nor forgiven the castigation that he received in that memorable controversy with our leader in '86, but he is the same old masquerading democrat that he was in that year. As he gets older, he looks less and less like a democrat. His plea for the disfranchisement of the propertyless class in municipal elections reveals the "cloven hoof" of this saviour of society. What he seeks to save is the ill-gotten privileges of his class.

The election in New York City witnessed the elevation to an important position in the judiciary of a different kind of democrat. Mr. Samuel Seabury was elected Judge of the City Court by a good majority. The election of so young a man to such an office is unprecedented; but Judge Seabury carries with him the personal dignity and high integrity, as well as the legal knowledge, that fits him for the bench.

In Brooklyn, single taxers, as Citizens' Union men, through the fusion movement secured two important offices—that of coroner, which fell to Michael J. Flaherty, and magistrate-at-large, which was secured by R. J. Ingersoll. Both are avowed believers in our principles and strong friends of the cause. P. J. Lally, single taxer, is elected to the Legislature from the 7th Assembly District in Brooklyn.

But by far the most gratifying results come from Ohio, where Tom L. Johnson, fighting almost alone for equal taxation, swept the city of Cleveland, and elected every one of his candidates to the Legislature in Cuyahoga County by majorities varying from 400 to 7000 each. It was a splendid vindication of the man and his policy. The republican party nominated men of irreproachable character against the Johnson nominees, but it was without avail. Each one went down, though elsewhere throughout the State the republicans swept all before them. It is a magnificent work that the Mayor of Cleveland is doing, and he is doing it like a hero.

. SERIAL .
ECONOMICS

BY JAMES LOVE.

Final Paper.

(Expressly for the Review.)

To say that economics, as at present taught,—inasmuch as it wastes time and injures the thinking faculties,—is really worse than useless, is to say no more than some “eminent economists” themselves have either said or intimated. Thus, Bonamy Price, of Oxford, in reply to his own question, “What is political economy?” writes: “It is scarcely possible to put a more difficult question; a precise answer to it will never be given.”—“Wealth is its subject. . . . But what is wealth? Here, again, we have a question hard and puzzling as ever.”—“But it will be said, must we give up all hope of a scientific definition of wealth? WE MUST.” And Perry, because “no amount of definition and explanation and manipulation can make the term, wealth, suitable” (the economic way of saying “wealth cannot be defined”), substitutes the term, “property.” (Jefferson Davis, backed by Southern economists, wanted nothing more, he said, than a simple declaration that negro slaves are property.) Other economists, in like foolish effort to fix the nature of a thing by merely changing its name, use the term, “goods,” instead. While Professor Newcomb, forgetting the maxim, “It is as well to be in the dark as without light,” in declaring that economics establishes no “*universal theories*” and that no “*formula* can be given (the italicized terms being used as synonyms of *principles*) which will save the statesman the labor of working out each case on its own merits,” simply reiterates the opinion of Macleod, that “all current works on economics” are “utterly valueless for the great economic problems . . . of the day.” And of this Macleod, Perry writes: “His name is sure to stand among the most distinguished of economists in all time to come.”

Besides, in being devoid of simplicity, vigor and lucidity, the style of these writers not only causes students to fall into the habit of reading without thinking, but it weakens the power of literary expression. What may be the fate of a youth who is led to respect such a grotesque as this, from Nicholson’s “Wealth” in the Encyclopedia Britannica, where, in the effort to say, “usually every form of wealth,” he writes: “Usually, however, it will be found that in most cases anything which can be fairly classed as wealth,” or this from Hadley’s *Economics*, where in the effort to say, the prince of darkness knows what! he writes: “Private capital is property used for acquiring more property. We can tell with substantial accuracy what property each individual is using as capital, and can estimate its money value very closely. Just as the acquisition of property is usually attended with the production of wealth, so the investment of property as private capital is usually attended with the production of public capital. But there are cases where one takes place without the other.” Could students but think *a little* for themselves they would note that such colorless monotony runs through the whole thing. That no one of these economists, to win some respect for himself, even puts his dulness in a new way.

Though still calling economics a “science,” most of its professors nowadays, denying that there are any fixed principles of justice, like Seligman insisting that “modern political philosophy . . . has incontestably disproved this assumption of natural rights,” have come to deny that there are any economic principles at all; and so fill up their books with extraneous matter—history, agriculture, politics, banking, “profits,” “*entrepreneurs*,” speculation, geography, and the conduct of business, changing political economy, that deals with the nature of wealth and the *laws* of its production and distribution, to “economics,” defined by Macleod to be “the science of exchange

or of commerce in its most extended form." While Hadley, calling his book (one of the latest) *Economics*, also writes: "This book is an attempt to apply the methods of modern science to the problems of modern business," making it altogether a treatise upon business, not confined to exchanges, and not treating upon political economy at all!

So it naturally happens that Professor Hoxie, writing on the "Empirical Method of Economic Instructions" (45 pp. in the *Journal of Political Economy* for September), says: "It must be admitted that economics, in the concrete, does not command a full measure of interest or respect. Distrust is, in fact, characteristic of the attitude towards economics taken alike by socialists, students, and practical men of affairs." And though this, he thinks, is partly due to prejudice, "a greater part rests upon a valid basis."

Believing that evolution has overthrown the "classical school," he says: "Before the middle of the century German economists had anticipated, in part, its economic bearing, by asserting the principle of relativity," and in the struggle which followed, "the evolutionary idea was definitely applied to the study of society." (Italics mine.) Malthusianism, that was formerly used alone to account for social difficulties, has of late years, been supplemented by evolution." When a pig gets his head under a gate its squeal calls all pigs within hearing to its help. But when a man gets his head under a gate and squeals, the professors, his semblables, stand off and say: "This confirms us in the truth of the evolution theory."

His method he calls the "empirical," and "it aims to approach the study of economics from the side of the business man's activity." "In his activity we see the chief formative force of the modern economic world." Writing like a pre-Copernican on astronomy, he says: "The economic organization is not only exceedingly complex, but its forms and processes are changing. (Italics mine.) In a confused way does he mean to say that its laws are changing! He strongly asserts the failure of the older methods (the present methods?), and complains that the universities turn out economists of the closet with a growing tendency towards theory and mathematics.

He ends with thirteen pages of tabulated "Analysis and Topical Outline," where he would study, first, the business units, then the organization of business into higher economic units," and then the results of these forces in economic integration. While "economic integration may be best approached through a study of the activities of the captain of industry!" But the "distrust towards economics" at the beginning of Professor Hoxie's paper is not modified at its end, and he leaves the subject even more dismal than he found it.

In the *Journal of Political Economy* for September is "Public Policy Concerning Franchise Values," 13 pp. by Professor Sikes. He says the most effective way to break up slums "is to provide cheap means of transit." Well! If this is to do it in the future why has it not done so in the past? Since steam was first applied to ships and cars, and while the cities have steadily added to and cheapened the "means of transit," has not the housing difficulty continued to intensify? Are not more crowded tenements, more towering hotels, stores, and office buildings ever before his eyes? Although he is correct, I think, in saying that a tax on a street car franchise is really "akin to rental for the use of land" (is really "rent" collected for public use), he says that to increase the taxes on franchises instead of requiring a reduction of fares "is to go about the solution of an "important problem in the wrong way." But is "rent," a mere matter of human arrangement, to be avoided by reducing the fares? Surely, what the street franchisers or the public through taxation might fail to collect the lot franchisers along the streets and at the termini would. The Chicago river is said to be free, and it is dredged at public expense. But—reflect upon the rent of its shores.

In the *Political Science Quarterly* for September, I find "Monopolies and

the Law," 13 pp., by Professor J. B. Clark. As the professor of a *science* one might suppose that he deals with immutable natural law. But the supposition would be wrong. As an "economist" he means only the changeable statutes of men. "In the making of new laws we shall do first what is most undeniably wise—that is, give protection to investors." Now, political economy deals with landowners, laborers, and capitalists; but what is an "investor?" May not the wolf, monopoly itself, be clothed in the fleece of that screening name? "There are four parties who have a common interest in curbing monopolies: . . . The independent producer, the consumer, the farmer, and the unprotected laborer. Is not the farmer an "independent producer?" Why pick out the farmer from all other producers? And surely, if the "consumer" is not also a producer he must be a robber or a parasite. Is not the "unprotected laborer," too, a producer? To folks outside the Department of Economics of Columbia it might seem that, except the monopolists themselves, all men whatever have that "common interest." As an economist, of course, he omits from his theory of distribution the indispensable factor, *land*, and so speaks of the inexorable fate of the "employer who cannot get out of *labor and capital* as large a production as his rivals are getting." Professors are fain to please monopolists who do not as a rule choose to have that term used as applying to themselves. So for "land" they substitute some other term, as "employer," "investor," "capitalist," "captain of industry," or, like Carnegie, write that "labor, capital, and *business ability* are the three legs of a three-legged stool." He says that the common law "forbids monopoly, and *there is no possible danger that this prohibition will ever be abandoned.*" Cheering news, indeed! There are no monopolies because the common law forbids them. Considering that besides the United States Supreme Court, there are forty-five State supreme courts, each one overloaded with cases, with the ablest lawyers confident of winning on each side of each case, it might seem that the "common law" is rather an uncertain authority to rest upon. He says that law must disarm the trusts; "let the statutes have every chance to suppress them." The monopoly problem is hard, he thinks, but "not beyond the power of the people *if directed with intelligence.*"—"But if the people were living always in a *heroic mood* and maintaining a *fierce watchfulness* over their affairs, the thing would certainly be done in any case."—"We are reconciling ourselves to a limited exercise of its power (monopoly's) for evil, in view of a *certain power it has for good*" which he fears "may lead towards the the socialistic management of industries." So monopoly is to be disarmed by: (1) The common law; (2) law; (3) statistics; (4) people directed with intelligence; (5) people in a heroic mood maintaining a fierce watchfulness; lastly, we are reconciled to a limited exercise of its power for evil *because of a certain power it has for good.*

Can anything be more indeterminate than these bits of professorial moonshine and straddling? What Professor Clark is paid to teach and does not, is *natural* law, the violations of which result in monopolies, and in civil law to enforce them.

In the *International Journal of Ethics* for September, I find "Monopolies and Fair Dealing," by Professor Devas, of Bath, England. He says: "The great wave of combination has submerged the very sanctuary of free trade."—"The theory of Adam Smith, Cobden, Bright" is undone. Combinations are forming in gas, insurance, water, soap, tramways, meat, railroads, "every day something new." Confusing "monopoly" with "industrial combination," and saying that "the theory of monopoly is no simple inquiry," he notices "two broad facts" which are paradoxical. The first is the savings that in many ways result; the second is monopoly price, besides "lands untilled, mines unworked, and workshops unbuilt."—"So, what is to be done?"—"To leave them (the monopolies) uncontrolled is as foolish as to prohibit them altogether." He thinks that local authorities should have a certain control over prices. He

says: "Even economists are not able to alter the *nature* of man and his surroundings." No, but it is often possible for men to alter their *relations* to their surroundings. But, he adds, "in this fixing of prices we should have to ascertain the real cost of production as distinct (to use Marshall's terms) from the expense of production, lest the supply price, which, given the antecedents, is a fair price, may yet imply unfair antecedents. In other words, not merely the private, but also the public costs of production must be scrutinized." A bit of wisdom more enigmatic than Samuel Pepy's bookkeeping: "To my accounts, but Lord! what a deal have I to understand any part of them; for I have sat up these four nights till half-past twelve at night to understand them, and cannot." But it was a saying of Socrates that "So long as the mind lies wrapped up in its habitual mist or illusion of wisdom it is idle to compute any particular error." And as the belief in economics, as Froude remarks of beliefs in other superstitions, "does not rest upon evidence and will not yield to it," I am not writing in the hope of converting professors.

In the *Quarterly Journal of Economics* Professor Hawley of Bryn Mawr, has a "Reply to Final Objections to the Risk Theory of Profit." "The risk theory of profits," he says, "was proposed by the writer as a theory of productive distribution, which accounts for an element of consumer's cost not hitherto satisfactorily explained." (As if anything whatever in economics is satisfactorily explained.) "The theory stated as simply as possible is this: The final consumer is forced to include in the price he pays for any product not only enough to cover all the items of cost to the *entrepreneur* (landowner, laborer, capitalist—who is the *entrepreneur*?), "among which items is a sum sufficient to cover the actuarial or average losses incidental to the various risks of all kinds necessarily assumed by the *entrepreneur* and his insurers, but a further sum, without which as an inducement the *entrepreneur*, or enterpriser, and his insurers will not undergo or suffer the irksomeness of being exposed to risk." Simple, indeed! It seems, then, that nothing can induce an *entrepreneur* to take a risk except that he shall not take a risk, and that the consumer takes the risk, and that the insurer takes— Really, this thing, worse than a forty-five puzzle, is making one's head swim. Besides, will the theory account for the fact that nine-tenths of these *entrepreneurs* ultimately fail? He says, a point involved, "a very subtle one," has been raised by a criticism of Professor Carver; but "so clearly, logically, and concisely put that I quote him in full: 'The proportion of the product that each factor obtains is that which tends to result in an equilibrium between them; that is, which induces each factor to an activity in such proportion to the activities of the other factors as shall result in the greatest joint activity possible under the social and economic conditions prevailing at the time.'" It might seem to outsiders that but *one* factor—Labor—is "active." For unless used by labor, both land and capital are inert—one being the field of nature on which labor is exerted, the other being artificial assistants to the exertion. "This general law," he says, ". . . opens up to us a number of enticing bypaths." Such scholastic trivialities amid the tremendous political movements of our time! In comparison the proceedings of a pug dog society are important indeed.

In the *Political Science Quarterly* for September, Professor Keasbey, another sage of Bryn Mawr, writes ten pages on "The Principles of Economic Geography." Like most of his kind, rarely using the forms, "I incline to believe," "Does it not follow?" "Is it not possible?" "This would seem to suggest," Keasbey is, I suspect, more a positive than an inquiring spirit." Thus, "biography starts from biology, and describes organic phenomena; and economic geography starts from economics, and describes superorganic phenomena."—"But where biography . . . overlaps economic geography . . . confusion prevails."—"Facts which should be explained by economics are constantly being referred to biology, and *vice versa*."

“Supply,” he says, “arises from the fact that the earth provides pleasure-giving products, which, because they satisfy men’s wants, are, in economic terminology, called ‘goods.’” Would not the idea that the *earth provides* products—hardware, flour, dry goods—do for *Alice in Wonderland*? But on another page he writes: “Outer nature, it is true, affords a few free goods, but by no means enough to satisfy men’s quantitative wants.”—“The economic sequence runs accordingly as follows: Demand tends towards utility, utility leads to utilization, and utilization results in supply.” “Bless me!” said Æsop’s fox, attentively contemplating a visor-mask it had found. “Bless me! what a goodly figure this makes; ’tis a great pity that it lacks brains.” Perceiving that such papers as the foregoing are the offspring of “education,” one cannot wonder that a real thinker, Descartes, tried to forget all that had been taught him in the schools. “Superorganic development may . . . be regarded as the outcome of the economic sequence dynamically applied; expanding demand tends toward the augmentation of utility; the augmentation of utility necessitates increasing utilization, and increasing utilization results in the differentiation of supply.” Thus, he says, the course of superorganic development leads to improvement.

When a school boy writes, “the theory, that intuitive truths are discovered by the light of nature, originated from St. John’s interpretation of a passage in the gospel of Plato,” we are amused at the nonsense. But had Professor Keasbey written it, or Hadley, other economists of the quarterlies would surely have commented upon the acuteness of the remark and its depth. And you, reader, seeing attached to the author’s name M.A. or Ph.D., would probably lack the courage to confess that it was all Greek to you, and, in consequence, would affect to comprehend and admire it. So it goes in this world. Ignorance seems triumphant. Rather than by a study of logic, Locke thought that right reasoning could be gained by studying good models of it. Heaven help them whose models are the “quarterlies!” As to the A.M.’s. and Ph.D.’s., one may draw some comfort from the great thinker and *political* economist, Adam Smith, who had small opinion of “degrees” conferred by teachers, that are really nothing more than opinions conferred on their own handiwork, and that must necessarily, in general, be worse than useless, and very often mere cloaks for ignorance.

Standing like evening geese, —on one leg, head tucked under wing, oblivious to the facts about them, —economists have little influence except in school, and there only to injure minds and prepare new broods of teachers. Politically, they possess no more power than the negroes now do, since, “in being buried face downward, they can no longer dig out at election times.” However, they often wonder that parliaments don’t consult them. Thus the Oxford economist, L. L. Price, in complaining of this neglect, writes: “Its laws are set aside with ill-concealed distrust; though at a time when important changes in the framework of society are recommended, it would seem but natural to consult the judgment of experts.” **EXPRRTS!**



In Egypt, the Hebrews had worked seven hours a day, as workmen still do in the delta. The Fourth Commandment was a labor statute, establishing a six-day week, just as we pass laws fixing an eight-hour day. In Illinois they have declared the eight-hour factory law for women unconstitutional, because it takes away their inalienable right to work twenty-four hours a day. On that principle they would have to declare the Fourth Commandment unconstitutional, too.

— ERNEST H. CROSBY, in *Pilgrim*, for December.

. ADDRESS OF .
JUDGE SEABURY

AT THE DINNER GIVEN IN HIS HONOR.

JUSTICE-ELECT SAMUEL SEABURY, of the City Court, was the principal guest at a dinner given at the Hotel Marlborough on December 3d, by a number of single taxers of New York. Charles Frederick Adams acted as toastmaster. Among those present were Ex-Judge Bankson T. Morgan, Henry George, Jr., John S. Crosby, S. E. Moffett, Oliver Tims, Henry De Forrest Baldwin, C. O'C. Hennessey, Edgar L. Ryder, Lawson Purdy, and John De Witt Warner. Judge Seabury spoke as follows:

"I appreciate very highly the honor which you have conferred upon me in tendering me this testimonial of your good will. When I say that I appreciate the honor you have done me, I do not wish to be understood as implying that I consider myself entitled to be thus honored.

"The only pride which I have in the matter is that I am proud to feel that to some extent I enjoy the confidence and good will of the men and women who are gathered around this table to-night, and others holding similar opinions. Any man who can feel that he has the confidence and good will of the single tax men and women of New York, may well feel proud. I know of no body of citizens whose good will and confidence I would rather have than those who in the past fought by the side of Henry George.

"If my friends who took the initiative in calling this gathering had taken me into their confidence beforehand, I am free to say that I should have discouraged it.

"Not that I do not appreciate this compliment, because I *do* appreciate it very sincerely and deeply. But I know, however, that there are many in the ranks of the single taxers who are worthier of this testimonial of your friendship than I am, and I feel that I am receiving something to which others are better entitled. There are men around this table who have struck mighty and giant blows against vested wrongs and special privileges, and who have rendered splendid service to the cause of liberty, truth and justice. Men who in season and out of season have for years proclaimed the truth without hope or thought of reward, other than that reward which comes from a consciousness of a duty well performed. I should rather have joined with you in honoring them.

"To enjoy your good will, and in a measure to have been nominated and elected to office as representing the Henry George man and Citizens' Union on a fusion ticket, is at once an encouragement and a responsibility. It will be an encouragement to me to endeavor to administer my office in accord with high ideals, and it is at the same time a heavy responsibility to live up to what I know your ideals require of all public servants. Of course I do not pretend that my election was in any but a purely negative sense a victory for the cause in which we are all so deeply interested. In the negative sense it was a victory. It shows that our cause is better understood than it has ever been before. It indicates that men are beginning to appreciate that the simple but far-reaching reform which we advocate is neither dangerous nor harmful to the public interests. I say it was a purely negative victory because all that can justly be claimed for it is that in New York County, where the vote was very close and the change of a few thousand conservative votes would have defeated a particular candidate, the fact that a candidate was known to be an avowed and professing single taxer did not alarm conservative voters so as to bring about even that slight change. I shall try to reassure these voters that there was no reason for alarm. I appreciate fully the responsibilities of the office to which I have been elected, and I shall strictly keep the only pledge or promise that I made to administer the duties of the office without regard to any partisan consideration.

A judge who did less than this would be unworthy to hold his place. My responsibility in relation to the office to which I have been elected is to perform its duties carefully, courteously, and with justice to all. This duty I owe to no party or faction, but to all the people whose servant I shall be. So much for the office and its duties.

“As a citizen, I am anxious that our cause, the cause of Henry George, shall be better understood, and shall find its way into politics. The propaganda and agitation work is still as important as ever; but it has so far developed that active political work may now not be substituted for it, but be coupled with it. The way to get our reform into politics is to get the people thinking about it, and for those who believe in it to go into politics.

“In the recent campaign, I think the majority of single taxers supported the fusion ticket. I believe this to be true, notwithstanding the presence here tonight of several distinguished gentlemen who were prominent in the support of Mr. Shepard. The victory that has just been won at the polls was a people's victory, and was made possible largely by the campaigns of Henry George. His campaigns taught men to think for themselves, to wear their party ties lightly, and to be able to distinguish real democracy from the false professions of a corrupt organization trying to hide its true character under the name of democracy. The recent campaign showed that the voters of this city would not tolerate present municipal corruption for the sake of preserving the alleged doubtful advantage of party regularity, for future contests. The city will be better for this municipal housecleaning, and democratic principles will be promoted by it. If it hurts the democratic party it will be only because of the failure of the democratic party to champion democratic principles.

“The advanced and progressive planks in the Citizens' Union platform for which the single taxers are in part responsible, have been roundly denounced, and of late some of the newspapers have commented upon the fact that these planks were not in issue during the campaign, and that the fusion ticket was successful in spite of them. I do not believe this view is correct. It was in the progressive, independent, anti-monopoly spirit of these planks that the campaign was won. The fact that contributed more than any other to the success of the ticket was the speeches of Judge Jerome. His speeches, especially those delivered at the end of the campaign, were in complete accord with the spirit which led to the adoption of the progressive anti-monopoly planks of the Citizens' Union platform. The politicians may have thought that they could keep these issues out, but they were mistaken. These issues are uppermost in the minds of the people, and they cannot be kept out of the political contests of the future.

“Permit me to say a few words upon the broader questions in which we are all interested, and I shall close. We are interested in the success of democratic principles in State and nation. The party which should give expression to these principles except in one county in Ohio seems to be getting farther away from them, and apparently is without an issue. As long as the party is recreant to true democratic principles, whether in State or nation, it will deserve the defeat which it will undoubtedly receive.

“A party to be successful must have principles and definite policies. Mere criticism of the acts of an opposing party does not inspire confidence or win support. The party of the future must have honest issues, issues that are political, economic, and moral. Not an issue manufactured merely to run on, but an issue founded upon eternal principles of truth. Surely, there is room in the United States for a party that believes in liberty and in the principles of the Declaration of Independence and believes that these principles are of universal application. That believes in the right of free speech and a free press and in trial by jury; that believes that the rule of private monopoly should not be further extended, and that monopoly privileges now in private hands shall be subjected to adequate taxation, and that the government shall gradually assume

the duty of operating those public utilities which are in their nature monopolies.

“ A party with such principles would deserve to win, but would be strong enough to survive defeat, for in the end these principles must triumph if the American Republic is to survive.”



COMICAL TAXATION .. IN GERMANY ..

F. BURGENDORFF.

(*Expressly for the Review.*)

It is surprising how many different methods have been resorted to in the past to defray public expenses ; but perhaps the strangest of all, abolished so recently that I, though not an old man, have yet very distinct recollections of it, was the following :

From 1853 to 1857 I was an apprentice in the city of Altoona ; about one mile distant is situated the city of Hamburg proper. This city is, or was, surrounded by some obstruction or another, so that it only could be entered through six different gates. These gates were about eight feet high, some of them of elegant and elaborate workmanship.

From December 15th to January 15th they were closed at five o'clock. Ten minutes before closing a bell tolled ; after closing a toll of three cents was charged. It often has amused me to stand there while the closing bell was tolling, and watch the crowd waiting to get either in or out. The gateman would stand holding the gates' wing in hand to close it, but the horses of a team would prevent this, and by the time the wagon had passed the gate, the horses of the following team would again prevent the closing. Through this circumstance many a person could slip through, as the little gates for pedestrians could be closed easily. It was amusing to see a funeral procession in the afternoon ; it looked more like a racing contest, for it meant two shillings a person if not back in time.

These wise tax-law makers had made a provision to close the gates every half-month one half-hour later, so that from June 15th to July 15th the gates were closed at ten o'clock. But from ten to twelve o'clock the toll was doubled ; from twelve till opening in the morning it was doubled again. The opening of the morning, if my memory serves me, was also done every half-month one half-hour earlier.

I do not see how such a taxing scheme could ever have produced enough revenue to pay the expense of collecting it ; for, after the rush before closing was over, you would hardly see a person pass. The obstructions were mostly ditches ; but if after closing time you were caught on the ice of the river Elbe, you would be arrested.

Now, the city of Altoona had a similar scheme. It had only two such gates, and one could walk around it ; but of course it meant an hour's walk, or more.

I remember that I liked to go to the Hamburg Theatre ; of course, I entered the city gates before closing time, and then scanned my watch carefully. At three minutes before ten o'clock I left the theatre, so that I got through the gates on the single tax in place of the double tax plan. All this was abolished January 1, 1859.

THE HUMBUG POLICY OF RECIPROCITY .

BY THE EDITOR.

NEITHER FISH, FLESH, NOR FOWL.

PROTECTION (as defined by protectionists) is a system of tariff taxes which, by excluding foreign competition, gives to domestic manufacturers the trade of a country, and makes possible the payment of higher wages for persons engaged in protected occupations.

Free trade (as defined by freetraders) is trade absolutely unhindered by tariffs or taxes. The fewer persons engaged in the manufacture of an article (contend the freetraders) the more easy it is to combine to obtain a monopoly price. Therefore, freedom of trade, by giving the widest possible range of exchange, tends to restrain the formation of domestic monopolies and prevents excessive charges to consumers. At the same time, by minimizing the cost of production and increasing the effective demands of consumers, free trade gives the largest attainable trade to a country and the greatest general prosperity to its wage-earners.

Reciprocity is a method of adjusting the tariffs of two countries by treaty so that duties may be lowered by each country on given articles through mutual concessions.

No one who has followed the mutations of the tariff question for the last few years can have failed to note a remarkable change of sentiment among politicians, and notably in the minds of protected manufacturers who have hitherto supported a high protective tariff. The movement for reciprocity is the present phase of this reaction.

The reciprocity policy is curiously reversible. It is the means by which in England the "fair traders"—who are protectionists without having the courage to call themselves such—are trying to induce the country to adopt a protective tariff. Logically, reciprocity is retaliation in Great Britain, and would place the British tariff where it was prior to the repeal of the Corn laws. Reciprocity in this country is advocated by freetraders who share the timidity of the British protectionists. Logically, in this country reciprocity would give us free trade, but only by a path that would seriously imperil half the industries of the country.

Let us explain our position more in detail. When at the late reciprocity convention knit goods men stated that reciprocity with France and Germany would mean ruin to their industries, they were right. There were jewelry manufacturers here who said they would be injured by reciprocity. One exhibited a plated chain made in Attleboro, Mass., and stated it could be made for much less in France. This manufacturer would probably oppose free trade for the same reason. But this is because, perhaps, he has never seriously thought on the subject. But he is clearly right in the statement that reciprocity with France would not enable him to make that gold plated chain more cheaply.

What can be said in excuse, either from the standpoint of free trade or protection, for a policy which proposes to let in the silks of France and the woollens of Germany at a lower rate in return for—what? In return for France and Germany opening their ports a little wider to our wheat, corn, pork, etc.? How is a greater demand for American wheat and pork in Germany and France to compensate the American manufacturer for lower duties on silks and woollens? *

* It may be argued that the reductions in duties on foreign manufactured products are not material. But in the matter of proposed duties on French silks and German knit goods these concessions in the Kasson treaties are the greatest. Either we are playing a confidence game on the German and French negotiators of the proposed treaties, or the concessions, little or much, will admit their products in competition. The first explanation must be dismissed, and the latter, since the Germans and Frenchmen could not be so easily deceived, must be accepted.

How is he to produce his goods any more cheaply than he does at present? But this he must do if he is to meet successfully the cheaper prices at which imported silks and woollens can be brought into the American market. With free trade, his coal, his machinery, his many supplies, would all be reduced in cost. But with reciprocity, even under the most favorable conditions, the tariff on much of his raw material would be continued, while duties on his finished product would be lowered.

There is one way he would meet such a condition. He would follow then, as he has followed in the past, the line of least resistance, and the workmen who had been deluded by hopes of wider markets, and consequently higher wages, would awaken to new disappointments. He who is the weakest factor in production, because of that hungry man at the factory gate who is waiting for his job, would again suffer from the folly of that blind statesmanship that fails to recognize the impressive trend of the new economic reaction against tariff restrictions.

Consider the practical difficulties in the way of reciprocity, of which free German woollen goods, without free coal or free machinery to the domestic manufacturer, is but one of many, and which must apply with greater or less degree to every reciprocity measure. Such a system would, probably, give us a system of protection infinitely worse than the one we have. For partially one-sided, as is the present system, that proposed would be wholly so. Nothing but omniscient intelligence would be equal to the task of devising a schedule of tariff duties arranged by mutual concessions that would not be a millstone about the neck of our manufacturing interests.

"I look with distrust upon any proposition to change the tariff, even when proposed by its friends," says Congressman Gibson, of Tennessee. Let the freetraders in Congress be as wise as the protectionists, and distrust any proposition to change the tariff, *especially* when made by its friends.

The prompt suppression of the reciprocity humbug by the democratic minority in Congress, aided, as they will be, by the republicans, will give added impetus to the movement of dissatisfied manufacturers in the direction of free trade. How true this is may be illustrated by an incident. For two years the treaty negotiated between the United States and the Argentine Republic has laid dormant in the Senate. Its origin was due in great measure to the desire of New England's manufacturers to obtain free trade in hides, taxes on which have also seriously interfered with the growing trade between the United States and Argentine. The suppression of this treaty, and the hopes of a very strong and influential element has given rise to an organization known as the Free Hides League of the United States. Free hides is free trade in hides, and the suppression of that measure of reciprocity has at least urged free trade thus far.

Representatives Burk and Foerderer, of Pennsylvania, who are prominent members of the Free Hides League, denounce reciprocity as a free trade measure. But the suppression of that Argentine reciprocity treaty, which provided for a reduction of twenty per cent. on Argentine wool, may ultimately give rise to a Free Wool League among dissatisfied woollen manufacturers. Then, the protectionist members of the Free Hides League could not decently complain.

An important fact in connection with the idea of reciprocity is one that has usually been overlooked. It really puts us in the curiously anomalous position of abrogating the right we fought for in 1776—namely, the right to determine for ourselves the rate and kind of taxation we shall bear. This right reciprocity calls upon us to resign into the hands of foreign negotiators of treaties. For instance: We agree to reduce the tax on foreign made articles, if foreign countries will reduce the tax on American articles which we export to them. That is to say, if France will reduce the duty on American grain, we will reduce the tax on French silk. But if the French people refuse to reduce the tax on American goods, we will refuse to reduce the tax on French goods. As the tax

on imported French goods is paid by the people of the United States, the tax is really decided by the French people, and to that extent reciprocity brings us again to the condition we opposed in 1776—"Taxation without Representation."

The democratic party, in its platform, on the stump, and through its newspapers has told the people that it is their friend against the combinations of capital which, armed with special privileges, are to-day exploiting the American consumer. Let it stand forth and say that it will not be deceived by this latest scheme of protectionist ingenuity to throw dust in the eyes of the people and deceive the freetraders themselves. Let it not be betrayed into the support of a plan which, by its failure, is certain to make the ideas of tariff reduction odious. For the result of reciprocity would be almost surely a derangement of American industry, and a possible loss of the American market to many an American manufacturer. It would be to drive the American people back into the fold of the protectionists. The protectionists doubtless see this; and let the democratic party beware of being caught in the snare that is spread for it.

Let those who are listening to the current pleas of reciprocity give the American people a chance to benefit from their own resources, their own aptitudes, and vast natural opportunities. Let us escape the reproach so often made, jestingly yet truthfully, that no matter how the inventor may invent, no matter how many new economies may be introduced by the American manufacturer, the American statesman can be depended upon to meet him with new complications of taxation, and rob him of the fruits of every increased effort and achievement.



EXPORT PRICES OF PROTECTED TRUSTS

BY BYRON W. HOLT.

(*Expressly for the Review.*)

LEAD, TYPEWRITERS, TIN PLATE, STEEL RAILS, AND OTHER STEEL GOODS SOLD TO FOREIGNERS AT FIFTY TO SEVENTY-FIVE PER CENT. THE PRICE TO AMERICANS. PROTECTED MANUFACTURERS DANCE WHILE 75,000,000 PEOPLE PAY THE PROTECTION FIDDLER.

ACCORDING to the *Oil, Paint, and Drug Reporter* of December 28th, the lead trust has, for a great while, been selling lead abroad for about 2 cents per pound lower than to the domestic trade. As the price here has been about 4 cents, the export price must have been about 2 cents per pound. The import duty which the *Oil, Paint, and Drug Reporter* thinks is "absurdly high," is $2\frac{1}{8}$ cents per pound. It is this duty which prevents Americans from getting lead at about the same price paid by foreigners to our own dear infant lead trust. It is this duty which takes 2 cents out of the lean pockets of American consumers for every pound of lead sold, and puts them into the fat pockets of the trust magnates. It is this duty which doubles the cost of lead to the hundreds of industries for which it is a raw material, and handicaps them in competition with similar foreign industries which get lead of the same manufacturer.

The lead industry is not an exception. All of the protected trusts that are doing an export business—and most of them are boasting of their export trade—are charging from 20 to 100 per cent. more to Americans than to foreigners. The typewriter trust, which has for years maintained the price of \$100 for its standard machines in American markets, has always sold them for \$75 or less to foreigners. At present it is getting but \$60 for its exported machines.

Steel rails, steel billets, structural steel, and other similar steel goods are almost invariably sold for export at from \$5 to \$20 per ton less than at home. The duty of \$7.84 or more per ton protects the trusts in this infamous business, and the American people vote for the party that makes the duty that protects:

the trusts that plunder the people. The tin plate trust, which has cost us considerable more than \$100,000,000 during the last ten years, is now selling tin plate to exporting manufacturers at \$1 per box of 100 pounds, below the price to the ordinary trade. The price to Americans is kept about \$1.50 per box (the amount of the duty) above the price of foreign plates. The American consumer pays the duty (to the trust) and the foreign consumer gets the benefit of American competition in the world's markets.

Protection is a lovely scheme as seen by the protected trust or the foreign consumer. There are 75,000,000 Americans who do not share in the blessings of protection unless they enjoy hearing the manufacturers sing praises to protection, and seeing them dance around the protection fetich. In this case those who dance do not pay the fiddler. The overfed manufacturers dance to their hearts' content, while 75,000,000 people put their hands in their pockets and pay the fiddler. And what a dear fiddler is protection! On sugar alone, according to recent estimates by the sugar people themselves, we pay \$100,000,000 a year because of the duty; \$200,000,000 more can be added, because of the duties on iron, steel, and wool; \$500,000,000 a year is a small estimate of the cost to us of this fiddler. Will we never tire of his music and his bills?

SUGAR GIANTS AT WAR

CUBA is indeed an unfortunate island. It has survived its forty years of warfare with Spanish tax tyrants only to fall into the clutches of two great trusts—the beet-sugar and the sugar refining trusts? With one of those pulling for free trade and the other for higher tariff duties on sugar brought to the United States, the island is likely to be further elongated even if its tax wars are not renewed.

Although H. O. Havemeyer, the head of the sugar refining trust, has heretofore stood firmly for high tariff duties and dear sugar and has pocketed tons of millions of tariff-trust dollars, yet now that he fears that continued protection will turn more dollars into the pockets of the beet-sugar people than into his own, if, indeed, it will not soon drive him out of business, he turns traitor on his tariff-protected class and begins to talk of the tariff as the mother of trusts, and to sing the blessings of free and cheap sugar. Sugar, he tells us, is a most excellent food, and should be made as cheap as possible. Under free trade great quantities of it would be used in the canning, preserving, and other industries which would soon grow up. The people, with cheaper and more wholesome food, would soon become healthier. He paints a fine picture for us, but why did he not paint it sooner?

The beet-sugar barons who have been nursed on protection pap for ten years may now be too strong for Mr. Havemeyer, who is trying to pull the bottle from their capacious mouths. "I am confident," says Mr. Oxnard, president of the Beet-Sugar Association, "that Congress, backed up by the sentiment of the American people, will never allow Mr. Havemeyer to say what shall be done regarding the tariff on sugar."

Although Mr. Oxnard asserted, in an official statement in 1899, that the beet-sugar industry had nothing to fear from free trade in sugar with Cuba and the rest of the world, and presented statistics to show that they could make a profit of \$3 a ton under free sugar, yet he now heads a big delegation of well-dressed beggars, who are asking the President and Congress to continue the present high duties on sugar that the beet-sugar infant may live and flourish even if the whole Cuban nation should perish and our American people should starve when good, wholesome food is at our door.

Let the fight between the sugar-giant infants go on: "When thieves fall out, honest men may have a chance."

B. W. H.

SINGLE TAX REVIEW

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Single Tax Progress

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PUBLISHER'S NOTES.

The SINGLE TAX REVIEW is a quarterly record of the progress of single tax and tax reform throughout the world. We are making an effort to found on a self-supporting basis a periodical that shall keep the workers of our movement everywhere in touch with each other, and that shall serve as a means of ready reference to all those who desire to be informed of the progress that is being made along lines of true social reform through a reformation in our tax system. No other publication covers the field, and none have given so much promise of meeting the present needs of our movement. The literature of our propoganda is full; few of us can hope to say as well what has already been written in defence of the only true and practical social reform of our times. It is for this reason that the present periodical excludes all matters not of topical news interest; all matters in controversy; all purely political questions on which single taxers may be divided; the argument is introduced only when it is incidental to some question of vital interest at the moment.

The numbers that have already been issued are an approximation in performance to the ideal that has been set. It is the organ of a great movement, and no passing incident that concerns, or that serves to illustrate or enforce the great principle of the equal rights of all men to the use of the earth, and the great reform in taxation that shall make such rights forever secure, is allowed to remain unchronicled.

To make such an organ self-supporting, every single taxer should do his utmost. He should feel it incumbent upon him to aid it financially and to keep the management informed of every incident occurring in his own State or locality that is of news interest. In this way a periodical may be founded that shall be of value to educators,

to journalists, and politicians—to all those who, as students interested in tax reform, or as workers for social betterment, would keep an observant eye on a great and growing movement.

To you the REVIEW appeals, to aid us by sending in your personal subscription and getting others where you can. Bring it to the attention of the workers everywhere, and to the public men, lawyers, clergymen, the file leaders of public opinion, and especially to the newspaper editors and libraries and reading rooms of your town and city.

Will all those who have not remitted, kindly do so at once? To many well-known single taxers sample copies of Nos. 1 and 2 have been mailed. Others, who ordered with the first number, have not yet remitted. To save expense of notification, will all such kindly send in their subscriptions at once?

Will our foreign correspondents kindly bear in mind that news is very important, and cannot be too full and complete?

The receipt of a copy of the REVIEW is an invitation to subscribe. We feel that the work that the REVIEW is doing is one of value to the cause, and our friends should remember that it is yet in its experimental stage.

No section of the country has a more active band of single tax workers than St. Louis. In the work of assisting the REVIEW with subscriptions, St. Louis is easily the banner city. L. P. Custer, Dr. Wm. Preston Hill, Prof. J. W. Caldwell, H. Sycamore, and others, are all Croasdale single taxers, and this Southern city leads the whole South in good works.

OBITUARY.

Dr. Thos. Flavin, who died November 10th, was born in Asde, County Kerry, Ireland, in 1850. He was educated in the public schools of that country, and at the age of twenty-one secured from the British government a first-class certificate as teacher. Soon after this he was appointed a teacher in the Franciscan Academy, which position he held for five years. He was married in 1878 to Miss Emma Holborn, in Clonmel, Ireland. In 1880 he came to this country and located in Galveston, where he held the position of Professor of Commercial Law in St. Mary's University, under Father Truechard, until 1877, when he became principal of the West End public school. While teaching he studied medicine, and in 1891 graduated as an M.D. Immediately afterwards he was appointed Demonstrator of Anatomy in the Texas Medical University, in Galveston, which position he held until a few months ago, when his health compelled him to resign. At the time of his resigna-

tion the Board of Regents conferred upon him the degree, Emeritus Professor of Anatomy. Dr. Flavin was among the first to accept the philosophy of Henry George, and from the day he first became convinced of its justice and its accuracy he was an able and fearless advocate of the doctrine. Dr. Flavin leaves a widow and six children, besides other relatives, to mourn his loss. In addition, there are all over Texas hundreds of his former pupils who will learn with sorrow and regret of the passing away of a true man.

PERSONALS.

Louis F. Post lectured in Toronto to about 500 people on the evening of November 24th.

Lawson Purdy recently addressed the Utica Chamber of Commerce on the subject of local taxation.

Frank H. Warren's first legal work in the city of Detroit was the writing of the declaration in the case of Bawden vs. the Detroit *Journal*.

Richard George lectured on the "Single Tax and Art" before the Women's Henry George Club, in Brooklyn, on the afternoon of November 12th.

William B. DuBois, of Bayonne, N. J., has presented to the Bayonne Free Public Library the life-size bust of Henry George, designed by Richard George.

Mr. Henry George, Jr.'s, interesting contribution to the Philadelphia *North American*, will hereafter be syndicated in the Boston *Post*, Washington *Post*, and Baltimore *American*.

Owing to Mr. Samuel Danziger's removal to Chicago, he has tendered his resignation as secretary of the Henry George Club of Cincinnati. Jos. L. Schraer will hereafter act in that capacity.

We regret to chronicle the death by accidental shooting of the young son (thirteen years old) of E. W. Painter, of Aiken, Pa., one of the few single taxers in that town. Mr. Painter, in a letter to the REVIEW says: "This leaves us thinking of 'That Problem Deeper Still.'"

We hope to publish in our next number an article from Lewis H. Berens, of London, on Gerard Winstanley, the Henry George of the Commonwealth period, whose writings Mr. Berens has collected with a view of publishing in book form, so as to make them better known in England and in this country.

Mr. Hudson Maxim has a sympathetic study of Edwin Markham in the *Anglo-American Magazine* for December. Messrs. Maxim and Markham are close personal

friends, and both are engaged in the serious study of "Social Explosives," to which the inventor's own Maximite is, so to speak, not "a circumstance."

Mr. J. L. Caldwell, one of the pioneer single taxers of Texas, has sold his printing plant, the *Amarillo News*, and is preparing to begin a newspaper somewhere in Colorado, in order to be in the campaign next year for the Bucklin amendment for local option in taxation. His address, until further notice in these columns, will remain at Amarillo, Texas.

Mr. Geo. Kinsley of Brockton, Mass., has lately composed and dedicated to Senator Bucklin the "Local Taxation March," for use in the Colorado campaign, the following notice of which appeared in the local paper of Brockton:

"Mr. Geo. E. Kinsley, the well-known musician of this city, has composed a march which he has called "The Local Taxation March," and has dedicated it to Senator James Bucklin of Grand Junction, Col. It was played at the Denver festival by the Modern Woodmen's band of Grand Junction, and scored a success. Mr. Kinsley is an admirer of the senator, and he composed the march in Mr. Bucklin's honor, and sent him the score. The senator sent the score to his home band, and leader Geo. F. Alexander arranged it.

"The result, according to the *Denver News*, 'is a composition that wins applause wherever it is produced. It is the piece *de resistance* with the boys from the western slope, and they have made it familiar to Denver ears. It is destined to retain a place in the repertoire of Colorado bands.'"

Mr. Kinsley has also set to music a poem by Virginia M. Butterfield, of Culiacan Sinaloa, Mexico, entitled "The Grip (of the landlord)," another by D. W. Bartlett, of Houston, Texas, and "The Children of the Streets," by Joseph Dana Miller.

News.— Domestic.

PROGRESS OF THE MOVEMENT BY STATES.

ALABAMA, DAPHNE.—*Special Correspondence*, E. Q. Norton.—While no special steps have been taken in the way of tax laws favoring single tax, yet there is going on a steady increase in taxation questions, and greater dissatisfaction with our present system. The most important item of news in this section is that Mr. E. J. Salisbury, of Mobile, has moved to Minneapolis, his present address being 140 N. 17th street, in care of W. F. Leach.

The work that is going on here in Alabama is of the quiet kind, but tells in a general way; and if a straight single tax plank could be put before the people, it would be adopted. The trouble is the politicians will not let it get in where the people can put their mark of approval upon it.

I have for several weeks been carrying at the head of the editorial column of my paper, *The Standard*, the following announcement: For President, 1904, Tom L. Johnson, Ohio; for Vice-President, Josiah Quincy, Massachusetts.

CALIFORNIA, SAN FRANCISCO.—*Special Correspondence*.—Single taxers in California are becoming more and more hopeful of substantial success for the cause in some one portion of the United States, though the particular locality where the Henry George plan of taxation may first gain a victory is a matter upon which there are different opinions. To most of us it looks as though Colorado may be the battleground on which the great triumph will first be won. The able and deeply interesting article in the last issue of the SINGLE TAX REVIEW, from the pen of Hon. James W. Bucklin, is the most concise, cleanly cut, and satisfactory explanation of the local option movement in Colorado that has been given to the public. From Mr. Bucklin's statements, it is evident that an excellent fighting chance is open for a victory in the "Centennial State" in November next. The great need, however, is sufficient means for conducting a campaign of education that will overcome such opposition as greed will present in behalf of land monopoly. California single taxers, who appreciate the importance of the Colorado movement, will doubtless do what they can toward furnishing speakers and literature for that important campaign.

Hon. James G. Maguire, with whom I enjoyed an interview a few days ago, expressed a deep interest in the situation in Colorado, and seemed quite sanguine of success. In that he voices the sentiments of others in the north as well as in the southern portion of the State. There is an increasing demand for literature in this State, and thus far all demands have been supplied through either the San Francisco organization or the Los Angeles headquarters. It is expected that among the many thousands of Eastern visitors in Southern California this winter there will be quite a sprinkling of single taxers, as was the case last season. All such are cordially invited to visit the office of Ralph Hoyt, 241 Douglas building, Los Angeles, and there make themselves "at home." Mr. Hoyt is now writing single tax articles regularly for one dozen newspapers and magazines, most of which are published in this State, though a few of them are Eastern periodicals. Even with this work on his hands, he expresses a desire to take a few more papers into his list, and offers to make a specialty of furnishing such articles to several Colorado papers, if wanted, so as to aid, if possible, the single taxers of that State in their campaign for local option. He makes no charge to any paper for his contributions.

Among the active and always reliable advocates of our faith in Los Angeles are also William S. Creighton, Clarence A. Miller, J. H. Blagge, Frank Hart, president of the

Southern California Music Company, Reuben Fletcher, J. F. Ponder, Samuel Levi, J. A. Ford, Frank Finlayson, Mrs. Ralph Hoyt, and Miss E. P. Bailey, formerly of Philadelphia.

Our Tom Johnson Club will, ere this appears in print, put on its armor and hold its first public meeting, to which the public will be invited. Preliminary steps are now being taken in that direction, and we expect to make a creditable showing. The leading men and women in the movement are quite enthusiastic, and we will doubtless have a large audience on that occasion.

Particulars of the meeting and its immediate results will be furnished to the REVIEW in time for the Spring number.

CALIFORNIA, OAKLAND.—*Special Correspondence*. Edgar Pomeroy.—Judge Leggett addressed the Oakland Single Tax League on Tuesday, October 1st, on "Removing the Obstacles," and we had a most interesting evening. Mr. Leggett is most optimistic, so far as the prospects of the single tax are concerned, and is, perhaps, one of the best informed men in America. He has a vast fund of knowledge, history, and information to draw upon, and we always learn something when listening to him, whether at the meetings or on a casual call at his office.

Just now we are taking up the question of planting a single tax colony in San Diego County, where the California Development Company is opening up the country by irrigation. This great desert is as level as the sea. The soil is forty feet deep, and is river bed soil, the most fertile quality. We can get this land at a dollar and a quarter (\$1.25) an acre, and the company is prepared to make us a special price for water rights if we can take 20,000 acres, and give us an option on 40,000 for one year at the same price, if we take 20,000. It is a splendid opportunity to make money individually, or to establish a home. One individual may take not less than forty acres, or more than 320 acres, but we purpose that these divisions of the 20,000 acres shall be taken up by genuine single taxers only, so that as the settlement develops the single tax ideas will be put into practice. Eastern single taxers, desirous of establishing a home, making a good speculation, or of helping us to illustrate single tax, should come in with us on this proposition. We cannot prevent people coming in for the sake of speculation, but we can secure a big majority of single taxers.

CONNECTICUT, NEW HAVEN.—*Special Correspondence*, W. Trueman.—For two years this city has been stirred up on the question of taxation; it is the one topic of conversation, and shows no sign of abatement. We have recently changed from a two-thirds to a full valuation for assessing property, and this caused a tremendous wail to go up from our "best citizens," who at once framed a bill to present before the Legislature to enable anyone to offer his property for sale at eighty per cent. of its assessed valuation, and if

there were no buyers it would be reduced to that amount on the tax list.

The single taxers saw that this would have the effect of reducing the taxes on very valuable properties, and unnecessarily increasing them on smaller holdings.

A crusade was started against great odds, the Chamber of Commerce endorsed the bill, and it had the support of all the rich men in the city; the fight was bitter and persistent on both sides, but the bill was defeated, and the author of it admits that three single taxers did it. It is impossible to calculate the effect of this one victory.

It is safe to say that a stranger coming into the city inquiring of anyone in regard to taxes, would be at once referred to a single taxer as the only man who knew what he is talking about.

Our Board of Finance held a public hearing recently requesting citizens to give suggestions as to receipts and expenditures. Most present suggested reduced salaries to city officials. A single taxer told the mayor that the entire salary list, from the mayor down to the humblest official, was but \$99,000, while the exemptions from taxes on persons who should contribute to the city treasury amounted to \$184,000. He then submitted a detailed list showing how this amount could be added, and how much it would reduce the tax bill of a man owning a house valued at \$5,000. As all this was printed in the newspapers next day, it set people thinking along a new line, and they now see that a tax rate can be high through what we do not get as well as through extravagant expenditure.

At this writing we are in the biggest fight ever known in the city, and the outlook is exceedingly bright for a complete victory, which should form interesting reading for the next issue of the REVIEW.

ILLINOIS.—The recent decision of the Illinois Supreme Court is an event of signal importance in the progress of tax reform in this State. Twenty corporations which have hitherto been taxed only on their tangible property are now subject to a special tax which is, in effect, a tax on franchises. It adds to the annual revenue of the State some \$8,000,000. The corporations affected include all the railroad, gas, and electric companies operating in the city of Chicago. The ultimate effect of this tax will also include many corporations not specifically named in the decision which have hitherto been paying taxes only on their so-called "tangible" property.

ILLINOIS, CHICAGO.—*Special Correspondence*, C. J. Foyer.—The tax question in Chicago is receiving much discussion. The Teachers' Federation is a strong organization, and intend going on in their fight for a just system. They have aroused the whole State, and the newspapers in the small towns are anxious to receive letters for publication on the tax question. The club here is making an effort to supply

their wants. We have thirty-three daily, as well as Sunday, papers on our list to furnish news. We are sending them straight single tax chapters of *Progress and Poverty*, etc., besides original letters. If there are any single taxers who would like to write these papers news for publication, we will be glad to furnish the names. These papers cover about one-third of the State, and it is impossible for us to write all these different letters every week.

The newspapers here still have their columns open to a discussion of the single tax, and hardly a day goes by that something does not appear in them. All papers have their reporters at our meetings on Friday night, and their morning editions of Friday announce our meeting. The following Saturday it is their custom to give us a news item of our meeting of a half or three-quarters to a whole column. We no more have the conspiracy of the press to contend with. There is every reason to believe that our next campaign will receive much attention, and the single tax will not be a phrase that many can say they never heard of.

The traction question in this city commands the attention of local politicians. The club has interviewed the committee appointed by the city to investigate the traction question, and as a result we have arranged to go before that committee and present our views. The labor organizations known as the Building Trade Councils, decided at a recent meeting to enter into discussions and to endorse political movements. These different organizations, which represent 20,000 voters, will be tendered a personal invitation to come before the club. It is hoped that they can be induced to support the single tax ticket in the coming spring election. With the support of a large city paper, and the distribution of our own paper, the club will command attention such as it has never done before. To all single taxers who want the single tax, our club has demonstrated that they must stand for it and nothing else.

IOWA, SIOUX CITY.—*Special Correspondence.*—On Dec. 15, 1901, Mr. J. H. Quick occupied the platform of Mt. Sinai Temple (Jewish), which has been thrown open by its pastor, Rabbi Joseph Leiser, as a "people's platform," for the discussion of progressive topics. Mr. Quick took for his topic "The Levitical Jubilee," and handled it from the single taxer's standpoint. He paid a high tribute to Moses, as the first lawgiver who saw the intimate connection between the land question and human liberty, and therefore ordained that on the day of jubilee in every fiftieth year, all the land of Judea reverted to the descendants of the original Jews, to whom it was allotted on their entering the promised land. This system Mr. Quick characterized as crude and faulty; "but," he said "if I were called upon to choose between the land laws of Moses and the land laws of the code of Iowa, I should

choose the Mosaic law, crude and unscientific as it was." No such choice, however, the speaker said, is necessary. We cannot go back to the rude approximation to justice laid down in Leviticus; but we can go forward to the perfect justice which the modern Moses has thought out. Henry George is as much greater than Moses, as a lawgiver, as the race is greater than the Jews. The single tax is as much greater than the year of jubilee, as the telegraph is greater than the courtier on foot, or the dynamo than the tallow candle. But to Moses is to be given the glory of putting the connection between land monopoly and oppression, between land-justice and liberty, into the Bible, where, as long as the religion of Jew and Christian shall endure, this great truth shall stand as a part of Holy Writ, to awaken inquiry and stimulate thought, and serve as a landmark of liberty and justice to all the world in all ages.

The taxation question takes the front rank among issues before the Iowa Legislature, which will meet in January. For six years Senator T. A. Cheshire of Des Moines has demanded consideration for his plan to tax railroads, telegraphs, express companies, sleeping-car companies, etc., on the actual value of their properties as indicated by the market quotations of their stocks and bonds. He has never got the proposition out of the Senate Committee on Ways and Means. But it is coming out this winter. The past year's State campaign was waged on this issue, and the politics of Iowa was turned upside down as a result. A new element is in power, and it is pledged to taxation reform.

Cheshire's plan is the plan which the Chicago Teachers' Federation has forced on Chicago; it is the plan which Pungree demanded be adopted in Michigan; it is the plan which Tom L. Johnson is forcing on the corrupt assessors of Ohio. It is the plan which very soon will be read into the Iowa statutes.

The Iowa railroads are now assessed at \$44,000,000, or about \$7,500 a mile. If they were assessed at actual cash values as indicated by the quotations of their securities, it would be a little more than double this. The average capitalization of Iowa railroads is about \$60,000 a mile. Iowa assessments are supposed to be on the basis of 25 per cent. of actual market values. That is the law, but it is never obeyed except as to farm lands. If Iowa railroads were assessed according to letter and spirit of the law, they would be valued on the rolls about \$16,000 a mile instead of \$7,500. It has taken years to educate the people to realize what this all means, but they have come to it, and the Legislature this winter must act or there will be another revolution in Iowa politics.

Whereas in the past men have been anxious to avoid making a record on this question, to-day they are overanxious to favor it. Men who a session ago insisted that the bill be killed in committee so that they might be saved from voting on it—for they were

there to represent the corporations, and would have had to vote against it—are now anxious for the honor of introducing it. Never has there been a better illustration of the power of education and public opinion than in this matter of railroad assessments in Iowa. The railroads will be on hand to make a great fight against reform; but the people are aroused and the vote of every man will be an index of his attitude, and those who go wrong are fully expecting that their constituents will demand explanations. It looks as if Iowa was nearer to justice in taxation than ever before.

Miss Haley, of the Chicago Teachers' Federation, talked in Sioux City a few evenings ago to a splendid audience of the most intelligent people in the town. She has been engaged to speak in Des Moines, and every effort will be made to secure attendance of the legislators.

LOUISIANA, NEW IBERIA.—*Special Correspondence*, Edward T. Weeks.—There is but little news to report from here; so little that most of us grow stronger in the conviction that our movement can only be stirred into life and activity by the organization of a party advocating the abolition of the private ownership of land. Both of the existing parties are bitterly opposed to our fundamental beliefs, yet we continue to vote for one or the other of them, deserting the truth and following error, and advocating what we know to be morally wrong, instead of standing boldly for the right. And we are glad indeed when we occasionally hear of some one of those who oppose this view being brought to see the matter in its true light.

I give below the answer of the Worshipful Grand Master of Masons in Louisiana, written as a "Thanksgiving Hope" for the New Orleans *Picayune*, in response to a personal invitation which was sent to him, among other prominent men of New Orleans. As published, it is as follows:

A SINGLE TAX HOPE.

"It is my earnest desire to have our country to be the first among the nations of the earth to adopt the single tax as outlined by the late Henry George, do away with special privileges which create monopoly, give every man an equal opportunity to earn a living by having free access to the bounties of nature, and recognizing man's inalienable right to the use (not ownership) of the earth, the free gift of the Creator to all mankind.

"Sincerely yours,

"R. H. CAGE."

I trust single taxers of various States may work the above into the masonic papers of their localities. Our friends are taking much interest in the proposed single tax conference at St. Louis. Such gatherings necessarily put energy into a movement, and cannot but do good.

MARYLAND.—Arrangements have been made for the introduction into the Maryland Legislature of a bill amending the Constitution so as to provide for Home Rule in taxation. A like bill passed the State Senate unanimously two years ago, but failed in the House. The present prospects of success seem good.

MAINE, BANGOR.—Anita Truman lectured here at the Y. M. C. A. building on "Henry George and the Single Tax," late in October. Every seat in the large lecture room was occupied, and Miss Truman made a strong impression. Some of our readers have heard this young girl,—she is not yet eighteen,—and the cause has few more eloquent and forceful advocates. The Bangor papers gave good reports, especially the *News* of that city.

MISSOURI, KANSAS CITY.—The Australian Committee of the Kansas City Single Tax Association is raising a fund of \$500 by subscription towards the printing and preparing for mailing in Colorado of 100,000 copies of Senator Bucklin's report. The Ohio Single Tax League has agreed to duplicate every dollar of the subscription. A number of the most prominent Kansas citizens have already subscribed. Heading the list is the Rt. Rev. Cameron Mann, recently elected Bishop of North Dakota by the triennial convention of the Episcopal Church at San Francisco. This convention, it will be remembered, issued a letter enjoining upon all churchmen that they take an active interest in politics. Certainly there is no political proposition now open which is more deserving of the interest of churchmen and all good citizens than the movement which Senator Bucklin has inaugurated in Colorado. Its success will do much to make unnecessary the present general indulgence in perjury in making tax returns. If none of the many fiscal advantages which Senator Bucklin found as a result of the land value tax in Australia would be looked for elsewhere, the moral gain would still be worth every effort to insure the adoption of the Australian system.

Bishop E. R. Atwill, of the western diocese of Missouri, is another subscriber to the Kansas City fund, as are a number of other prominent clergymen of that city. Colonel W. R. Nelson, editor and proprietor of the *Kansas City Star*,—one of the strongest papers in the West,—heads the list of business men. Local option in taxation is a proposition that commends itself to business people generally, who take the pains to look into the subject.

MISSOURI, ST. LOUIS.—*Special Correspondence*, L. P. Custer.—The communication which follows speaks for itself. The friends of the movement, wherever located, are requested to secure its publication in newspapers and other periodicals with which they may be in touch, and which are known to be liberal in their treatment of our own ideas, and to send me a copy of the issue in which it appears.

It is within the bounds of reasonable conjecture that there will not be any fair in 1903 on account of the stupendous amount of work to be done and the limited time in which to accomplish it; but, if there should be a postponement nothing amiss will have resulted from a correspondence on the subject, and, when the affair does come off we will have our preliminaries settled, and be probably better prepared to "take it in."

Mr. Louis F. Post, editor of the *Public*, in answer to a communication, writes encouragingly of the idea of an International Single Tax Conference, to be held during the World's Fair in 1903. His letter follows:

"As to your inquiry about a single tax conference in St. Louis in 1903, I should think it would be a good thing, provided it is to be regarded as advisory only in any action it may take, and in no sense official or authoritative. It could be made very interesting and useful with a programme of reports (and I imagine that good reports could be got) from England, Scotland, Germany, New Zealand, Australia, Colorado, Ohio, and other States in the Union, Canada, and so on. All the better if actual representatives could attend from all points. But where they could not, they might send written reports. A fund should be provided in advance for publishing the proceedings; advance subscriptions for copies would do.

"Besides the reports there should be special addresses from men like Tom L. Johnson, James G. Maguire, Max Hirsch (if possible), Henry George, Jr., Senator Bucklin, Dean Williams, Father Cox, Herbert S. Bigelow; one or more of the distinguished Glasgow leaders; one or more from England and Germany, and so on—men who would draw audiences, yet are straight single taxers.

"This is the general trend which in my judgment the conference should take. It should not be legislative at all, nor American; but advisory and international. The call should be signed by representative single taxers, as many as possible, from everywhere."

On May 1, 1903, what promises to be the greatest and most resplendent exhibition of the arts, industries, and products of the world, will be opened to the public in this city, to continue through the summer and fall of that year. President McKinley, who has since fallen a victim to an assassin's bullet, proclaimed its anticipated grandeur and excellence to the nations of the earth and invited the peoples of all lands to participate therein.

This great event in the progress of the world is projected as a celebration of what is known as the "Louisiana Purchase."

In 1803, Thomas Jefferson, then President of the Republic, the great Commoner, who wrote the Declaration of Independence, and whose preserved writings contain so much that harmonizes with our principles, purchased for the United States from Napoleon Bonaparte, representing the French nation, all of that vast domain lying to the north and

northwest of the Gulf of Mexico and extending to the borders of British Columbia and to the Pacific Ocean, and which, in those days, was known as the "Territory of Louisiana."

The 2nd of September, 1903, is the 64th anniversary of Mr. George's birthday, and it is suggested that the proposed conference assemble on that day.

To ascertain the opinion and secure suggestions in respect to such an enterprise, the St. Louis Single Tax League, under its limited powers, has appointed me provisional secretary, and authorizes me to request of single tax papers and other publications friendly to the cause, throughout the world, the insertion of this communication inviting correspondence on the subject.

The adherents and friends of the movement, wherever located or under whatever name their work for the principle is being done, are requested to communicate with me at No. 111 North 12th street, St. Louis, offering such suggestions as they may deem wise, and giving the names and addresses of prominent men and women identified with the movement or friendly to the principles we advocate, so as to enable me to spread as far and as wide as possible this invitation to join in the correspondence.

Last April Mr. Lee Meriwether, formerly Labor Commissioner of Missouri, polled for mayor of St. Louis on the "Public Ownership Ticket," some 50,000 or more votes, and was given in the count 29,500. The winning candidate was given 43,000; thus, the independent party did not lack in support, but, if it was strong then, it is even more so at this time. Since the consolidation of the street railway interests at this point, some two or three years ago, by which a huge corporation came into being with a \$90,000,000 capitalization, half "water," the service has gradually deteriorated, until to-day it is looked upon by the people generally as simply abominable; hence the most drastic public ownership remedies are acceptable to a large majority of the people.

Public meetings are being held under the auspices of the reorganized wing of the public ownership party, and are attended by large crowds.

Since the election last spring a ruction has taken place in the ranks of the leaders, and two wings, with Mr. Meriwether heading one of them, are contending for supremacy. To give the particulars would be too long a story, therefore I will defer it until next issue; suffice to say, however, that the active wing, and the only one with outward evidences of organized strength, is practically dominated by single taxers. This branch of the movement has a complete city organization by wards, the representatives of which compose the central committee, and is presided over by Mr. C. H. Osternisch, who is also president of the St. Louis Single Tax League. The executive committee of the party is presided over by Mr. Jos. Foshaw; the vice-chairman is Mr. Victor Gebhardt,

and the treasurer, S. M. Ryan ("Steve, the Shoemaker philosopher,"), all of whom are active members of the league. The "re-organizers" have a uniformed drum corps of thirty men, and when they get together, and all pound in unison, they make things shake in the vicinity. It is this organization that is conducting the propaganda meetings referred to.

It is hard to tell what effect the rupture in the ranks of those leading the movement will have, but I am of the opinion that the body now in control of the active machinery will gain strength right along, and when the next campaign is on, will prove to be the dominating force in public ownership politics, unless they throw away their opportunity by going into the national third party movement. By doing so I am afraid they will weaken themselves locally, but I do not profess to know, for a certainty, and do not presume to advise.

Dr. Wm. Preston Hill, who delivered the masterly eulogy on Henry George at our anniversary celebration last fall, has put his oration in print, in the form of a small pamphlet. The doctor has not advised me, but I presume that those interested can secure a copy by writing to him, addressing their letters to 3551 Olive street, St. Louis.

Dr. Hill is a reputed millionaire, and largely interested in speculative holdings. He owns several thousand acres in Texas, and, I understand, has valuable lands in the Beaumont oil district. He is in that territory at this time looking after his interests. He does not accept the single tax in ignorance of what it will do for those interested in speculative lands, but as a believer in justice between man and man.

The St. Louis Single Tax League is contributing monthly \$15 to the Ohio Single Tax League, and \$10 to the Bigelow Lecture Bureau; J. B. Vining, Cleveland, secretary-treasurer of the one, and treasurer of the other. The league is devoting its efforts principally to assisting the movement in Ohio and Colorado, but the cause in Missouri is not lost sight of by any means.

S. L. Moser, who was associated with the late John J. McCann when the "Equal Taxation Committee" of the St. Louis league, was doing so much to enlighten the people on the subject of taxation, has been out in the States for several months working in the interest of direct legislation. He is back in the city now, and is taking part in the active work of the "reorganizers" (public ownership party).

T. K. Hedrick, the able cartoonist of the St. Louis *Globe-Democrat*, and writer of the department in the paper called "The Echoes of the Streets," is a member of our league.

W. J. Atkinson, who married Henry George's eldest daughter, the manager of our local exposition, has been promoting the organization of a trust company, and at this writing has succeeded beyond expectation. The institution is incorporated under the name "The Germania Trust Co.," and the

capital stock has been subscribed for to the extent of several times its actual figures, \$2,000,000. Its chosen trust officer is a single taxer, Wm. R. Brandenburger, and, besides Mr. Atkinson, H. J. Cantwell, another member of the league, is in the directory.

NEW JERSEY, NUTLEY.—*Special Correspondence*, J. H. Rusby.—In response to an invitation from the Civics' Club of Orange, George L. Rusby addressed that body on November 6th, on "Taxation," referring in a general way to the subject, but speaking more particularly as to propositions embodied in the platform of the New Jersey Tax Reform Association.

The Civics' Club is composed chiefly of young men, and the interest manifested by them in the subject augurs well for the future influence which they may be expected to exert in advancing its interests.

One of the practical results of the meeting referred to, and the general attention directed to the matter, is the recent issuance of a letter over the signature of the secretary of the club, and addressed to every assessor in the State, requesting an expression of opinion as to the practical advantage in New Jersey of such tax reform legislation as would permit the right of local option, and which would substitute the apportionment of county taxes among the taxing districts in proportion to the local revenue raised, instead of, as at present, in proportion to the amount of ratables returned by the respective assessors.

In response to this circular letter, many replies have been received, and are still coming in. A few of these oppose the reforms referred to; some are evasive, but most of the assessors are favorable, and many most emphatically so.

Another indication of the widespread interest to-day apparent in the tax reform movement was the extension of an invitation to Mr. Lawson Purdy, secretary of the New York Tax Reform Association, to address the New England Society of Orange, N. J., on Saturday evening, December 7th.

This society is one of the most active and influential organizations in the State, and the forceful way in which the speaker appealed to his audience will of necessity produce permanent results.

The address was so well received that Mr. Purdy was requested to furnish a copy for publication in the January number of *Public Policy* of Chicago. Local papers also gave detailed and favorable reports of the meeting.

The single tax meeting held in the Y. M. C. A. Association Hall, Paterson, N. J., last spring, and addressed by Messrs. John S. Crosby, James R. Brown, and George L. Rusby is still fresh in the memory of those who on that occasion had the pleasure of hearing the single tax philosophy expounded.

Through the influence of that meeting, and as one of its results, an invitation was extended to the last of the above named speakers to address the Men's League of the

Union avenue Baptist Church of Paterson, on Thursday evening, December 10th.

There was present a representative gathering of intelligent citizens, and a keen interest was manifested by them as the speaker explained his subject, dealing with the principles upon which the single tax proposition is founded, the method of application, and the results which must follow its inauguration.

The speaker dealt with his subject from both the fiscal and moral points of view, showing how both the business man and his employer, the capitalist and the toiler, the minister of the Gospel and his parishioners should interest themselves actively in the advance of this fundamental reform.

At the close of the address an invitation was extended by the speaker for questions bearing upon any thought which might have been suggested, or on any point in the address which might not have been made clear.

This was the signal for the beginning of a bombardment which kept the speaker busy until eleven o'clock, thus indicating a most enthusiastic yet approving interest upon the part of the audience, and which resulted in a clearer idea of what the single tax movement is, and what is involved therein.

The meetings of the Nutley Single Tax Club of Nutley, N. J., have been regularly held, and have attracted the attendance of not only local sympathizers, but of single taxers of Passaic, Bloomfield, Orange, Belleville, and other surrounding towns.

Beside local speakers, James R. Brown, J. J. Murphy, and other well-known propagandists have addressed the meetings, and the general discussions which have followed the addresses from time to time have proved a source of increased interest and knowledge.

A new topic card, covering the three months beginning February 1st next, will shortly be issued, and among the speakers to be announced will be Mr. Henry W. Goodrich, a prominent lawyer of 59 Wall street, New York City, who at present resides in Nutley. His subject will be "Socialism."

Among the recent items of political significance in New Jersey was the nomination of Mr. G. de Lisle Zimmerman, of East Orange, N. J., on the Democratic ticket for member of assembly.

Mr. Zimmerman is a well-known single taxer, who never dodges the issue, and who was nominated with the clear understanding that he would work to secure tax reform legislation. It is most significant of the present trend of public opinion, that, of the eleven assembly nominees of his county (Essex), Mr. Zimmerman stood second (although the entire Democratic ticket was defeated), and in those districts where his tax reform views were most widely known and discussed he out-distanced all of his associates on the ticket.

In Franklin township, for instance, the number of votes cast in favor of Mr. Zimmerman exceeded by fifty per cent. those

cast for his associates who stood merely for the Democratic party and office.

NEW JERSEY, NEWARK.—Herbert Boggs, city attorney of Newark, appeared recently before the New Jersey Court of Errors and Appeals to sustain the decision of the Supreme Court upholding the assessments of Newark's tax board on the property of the New Jersey Street Railway Company. In his argument Mr. Boggs said in part:

"The question for the State Board to determine is, what is the value, at a fair, private sale, of the great railway system of Newark, now in active and successful operation? It must be obvious the mere cost of constructing this plant is no criterion of its value. And the reason is plain. Such a criterion necessarily leaves out of the problem many essential elements of value: the location; the extent of territory service and tributary, the completeness of the system; its protection from competition. These, with others equally important, are essential elements of value at any fair, private sale.

"Real estate has, and can have, little, if any, intrinsic value apart from its location, as personal property may have. Real estate value, by reason of its fixity, is made entirely by its environment. This electric railway property is fixed, immutable, permanent. Its value is its location, its environments. Ample evidence was submitted to the State Board of Taxation to show the market value of these roads much greater than the construction cost."

NEW YORK, BUFFALO.—On November 25th, Mr. Samuel C. Rogers explained the Somer method of ascertaining the value of land for purposes of assessment at a public meeting at the Single Tax Club here. The Somer's system has been much talked of since Johnson's tax agitation in the city of Cleveland.

In reply to the charge of unfair assessments in the city of Buffalo, the assessors of that city set up the defence that they are of a judicial body, and that their valuations cannot be reviewed by the courts. This is the defence set up by the Illinois State Board of Equalization, but this defence was set aside, the court declaring:

"Where the violation is so grossly out of the way as to show that the assessor could not have been honest in his valuation, it is accepted as evidence of a fraud upon his part against the taxpayer, and the court will interpose."

The Buffalo assessors who claim to be a law unto themselves, are assessing corporations at 15 and 30 per cent. and homes at 80 and 100 per cent. of their true value.

NEW YORK, ROCHESTER.—Leonard F. Tuttle, who was in Rochester in behalf of the New York Tax Reform Association in November, interviewing members of the Rochester Chamber of Commerce and business men of the city, gives a favorable report of the growth of tax reform in that city. Rochester has an anti-mortgage tax association that is doing excellent work.

NEW YORK, ALBANY.—The Albany Single Tax Club held an enthusiastic meeting in November just after election, congratulating itself rather prematurely, as it turned out, on the election of Robert Baker for sheriff of Kings County, Brooklyn. Mr. Baker was formerly president of the Albany Club, and is well known and appreciated in his old home.

OHIO, CINCINNATI.—*Special Correspondence*, S. Danziger.—The first year of the existence of the Henry George Club of Cincinnati ended at the close of September. The members have every reason to feel satisfied both with the growth of the club and the work it has done during that time. The annual election of officers resulted as follows: President, Jos. V. Ader; Vice-President, Jos. Schloss, Jr., Corresponding Secretary, S. Danziger; Financial Secretary, Geo. H. Steinle; Treasurer, Daniel Kiefer; Librarian, Rev. Herbert S. Bigelow.

Tom Johnson's great victory in Cuyahoga County has been as great a source of gratification to the single taxers of Cincinnati as if it had occurred in this end of the State. The democracy of this city and county is entirely under the control of as corrupt a crowd of plutocrats as exists anywhere, and at the recent election suffered a defeat as deserved as it was overwhelming. The Henry George Club has taken advantage of this opportunity to try to impress upon those democrats who have not yet seen their way clear to break away from plutocratic influence, the desirability of so doing, both for reasons of expediency and of justice. With this end in view a circular has been drawn up and widely distributed, comparing the methods of the Cuyahoga County democracy under Johnson's leadership with that of the local wing of the party, under the domination of John R. McLean and his agent, Lew Bernard. The cartoon on the first page of circular is reproduced in another part of the REVIEW.

On the second page comments of the democratic press are reproduced, comparing the methods and the result in Cuyahoga with the rest of the State. On the third page figures are given showing how the local monopolies are favored in the manner they are assessed for taxation, as compared with the ordinary citizen, and furthermore, pointing out how Johnson's Board of Equalization has assessed similar monopolies in Cleveland. The last page is devoted to quotations from Jefferson on the land question and the functions of government, showing that single taxers are the only true Jeffersonians.

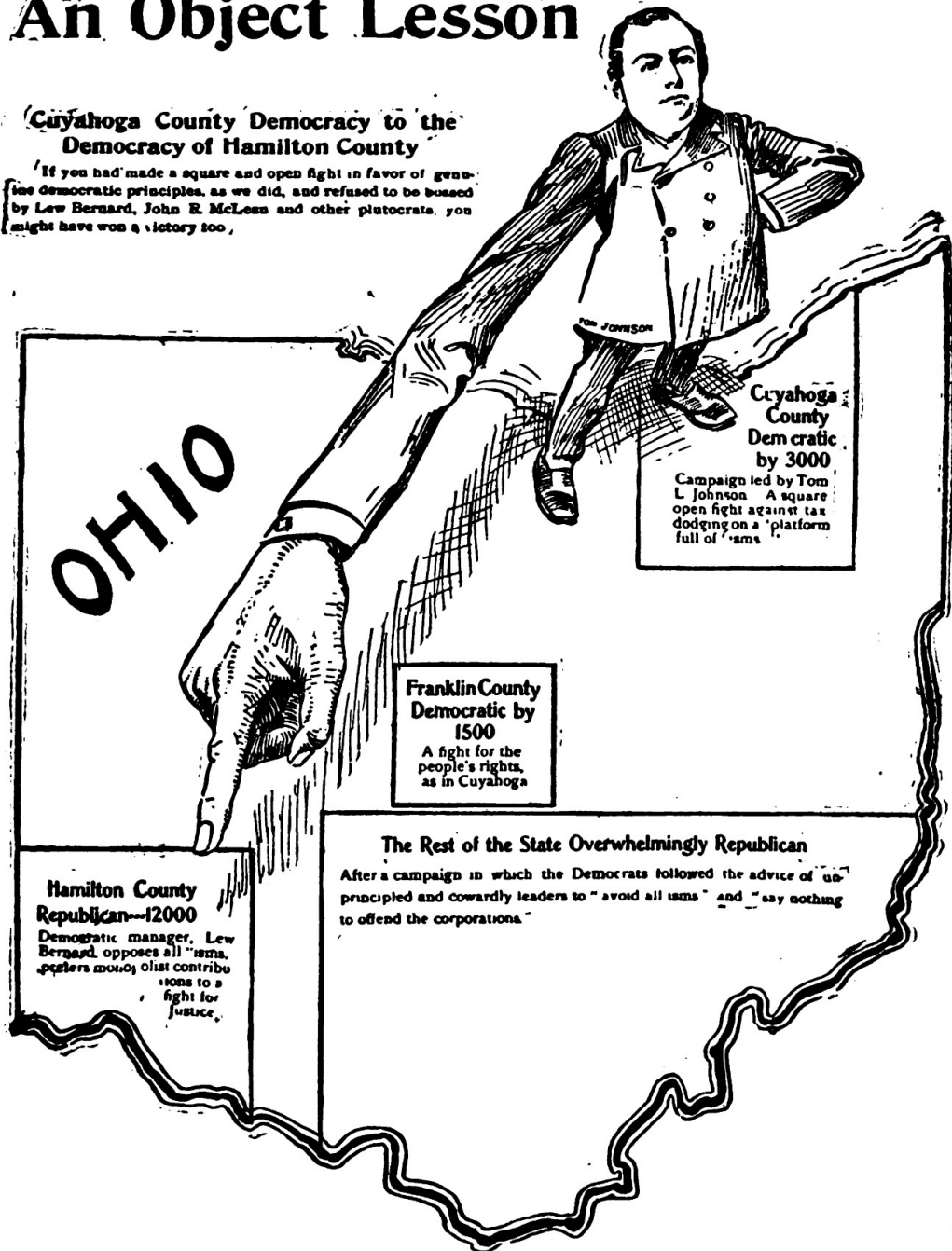
The *Commercial Tribune* has done us the favor to advertise the circular in a sarcastic editorial which appeared in its issue of December 24th.

In the way of reform organizations Cincinnati has two that are certainly unique. One is the Vine street Congregational Church, presided over by Rev. Herbert S. Bigelow, which has achieved a national reputation, as

An Object Lesson

Cuyahoga County Democracy to the Democracy of Hamilton County

If you had made a square and open fight in favor of genuine democratic principles, as we did, and refused to be bossed by Lew Bernard, John E. McLess and other plutocrats, you might have won a victory too.



Cuyahoga County Democratic by 3000

Campaign led by Tom L. Johnson. A square open fight against tax dodging on a platform full of "isms."

Franklin County Democratic by 1500

A fight for the people's rights, as in Cuyahoga

Hamilton County Republican--12000

Democratic manager, Lew Bernard, opposes all "isms," spatters money on contributions to a fight for justice.

The Rest of the State Overwhelmingly Republican

After a campaign in which the Democrats followed the advice of unprincipled and cowardly leaders to "avoid all issues" and "say nothing to offend the corporations."

being a church wherein the practical application of the principles of genuine religion are actually preached every Sunday, and, as a result, has become known in plutocratic circles as a "centre of dangerous agitation." In spite of this stigma the sum of \$3,000 has recently been raised, mainly from wealthy parties not supposed to be in sympathy with the work being done by Mr. Bigelow, to give the church a much needed repainting and repairing. Not the least important of the many improvements made on the building has been the painting on the walls of selections from Henry George, Leo Tolstoi, William Lloyd Garrison, James Russell Lowell, and other modern prophets.

The other unique organization is the Clarion Club, an organization of socialists who harbor friendly feelings instead of a spirit of enmity toward the single tax. This club will give a course of six lectures this winter, including an address by Louis F. Post and one by Clarence Darrow. Between such socialists and single taxers there should, and no doubt will, be only a spirit of harmony. In getting up this course the Clarion Club has gone to considerable expense. It will, however, not be the fault of the active single taxers of Cincinnati if their lecture course is not a success. In connection with this it is also noteworthy that this liberal policy on the part of the Clarion Club has brought upon it the enmity of the hard shell, orthodox socialists.

OHIO, CLEVELAND.—The Kansas City Australasian Tax Committee and the Ohio Single Tax League have agreed to raise \$500 each to pay for the printing of 100,000 copies of the Report of the Revenue Commission of Colorado.

This Report was written by Senator Bucklin after a thorough investigation of the tax laws of the Australasian colonies, during which time he travelled over 20,000 miles at his own expense.

It is now a part of the Congressional Record, and can thus be "franked" to all parts of the State of Colorado, where it is proposed to use this edition.

Already the Ohio Single Tax League has sent \$100 to meet the first payment on the printing bill.

The copy is one of the 20,000 editions printed at the request of Tom L. Johnson, who considers the work of Mr. Bucklin the most important contribution yet given to the tax reform movement.

The amendment offered the voters of Colorado has been endorsed by both branches of the Colorado Legislature, and will come before the voters of that State in the fall of 1902. It is not the "Single Tax"; it is a "Home Rule" amendment to the Constitution which places the power to secure a just and scientific system of taxation within reach of the voters.

Such an object lesson should be welcomed by every one, no matter what his opinions on taxation may be.

We believe this matter of sufficient im-

portance to warrant us in asking single taxers elsewhere for aid to meet the cost of printing these reports, and also in expecting that we will not be disappointed in receiving their co-operation. Remittances may be made to the secretary, J. B. Vining, 76 Harriet avenue, Cleveland.

OHIO, COLUMBUS.—*Special Correspondence*, Frank H. Howe.—The Ohio Legislature will meet in Columbus on the first Monday in January, and a great fight for tax reform will be waged. Tom L. Johnson will make this city his headquarters during the legislative session, and will devote his energies principally to bills for equalization of taxation and those relating to the city of Cleveland. As the Ohio State Board of Commerce is carrying on a campaign for "Home Rule in Taxation," Mr. Johnson will not be likely to figure very prominently in that work.

Allen Ripley Foote, secretary of the State Board of Commerce, came to Columbus some weeks ago, and started an educational campaign for the three reform measures endorsed by that organization, viz.: Municipal Home Rule, Uniform Public Accounting, and Home Rule in Taxation. As soon as the Legislature convenes bills covering these measures will be introduced and pushed with vigor. They will have the support of the business interests of the State, and there is a strong probability that they will pass. There is a possibility, however, that a Home Rule bill fathered by the commercial interests of the State may not meet the approval of single taxers, as those back of it are inspired chiefly by a desire to escape personal property taxation, and to separate State from local taxation. Just at the close of the last State campaign Governor Nash stated that he had a plan to correct taxation inequalities in Ohio, and after his election it developed that his plan was to collect all State revenues from corporations and county and city taxes as now raised. With this plan in view Governor Nash and State Auditor Guilbert took a trip to Albany, N. Y., to investigate the New York plan of taxing corporations; but it is generally understood that "the powers that be" called the Governor down, and his plan for tax reform has been abandoned. A newspaper announcement of the subjects to be mentioned in his forthcoming message, now ready, omits the subject of taxation.

All the newspapers except the *Press* and a number of local organizations are advocating the passage of a vehicle tax for Columbus. The fallacious notion that "people who use the streets ought to pay to keep them in repair" seems to find support from the majority of the citizens of Columbus. The *Press*, however, has taken a strong stand against special taxes of any kind, and a vigorous editorial appears in its columns daily, while single taxers and others send in letters that are published in its news columns. These articles ought to teach the people of Columbus something of the incidents of taxation;

but, it seems, at times, as though the reasoning powers of the average American citizen were in a "cat-a-mouse" (comatose) condition.

Out of this agitation, however, some good must come, and while the writer does not expect a Home Rule in Taxation bill to pass during the next legislative session, yet the foundation is being laid for true tax reform in the near future.

OHIO, MARIETTA.—The Marietta Single Tax Club meets every Tuesday evening. They keep their reading rooms, which are centrally located, open to the public day and evening, and have opened a free employment bureau in connection with the reading rooms. Rev. John M. Polen continues to devote all his time to single tax propaganda work, and he is doing persistent and effective work. The interest in the single tax is constantly increasing in this vicinity.

PENNSYLVANIA, PHILADELPHIA.—*Special Correspondence*, Florence Burleigh.—On account of rebuilding Mercantile Library Hall, where for over six years the Single Tax Society has held its meetings, the society was obliged to find new quarters in October. It now meets Wednesday evenings in Odd Fellows' Temple, sixth floor. The new location is more central than the old one, and a goodly number of strangers attend every meeting. The society has undertaken no new work so far this season, but discussions on various social and economic subjects have been interesting and instructive. As it is only by discussion that we can come to definite conclusions in regard to the questions which bear directly or indirectly upon the single tax, these meetings of the society have proved invaluable to those who have attended them.

The Henry George Club is holding a series of Sunday evening meetings which, under the able and zealous direction of W. L. Ross, have been very successful both as to speakers and size of audiences. The programme so far has included the following subjects and speakers: Henry George, Jr., "Aristocracy and Democracy"; Dr. E. M. Flagg, "The History of Land Speculation"; Messrs. Stephens and Roth (of the University), debate upon the resolution that "The Single Tax would greatly extend State Activity, and thereby tend toward Socialism"; Bolton Hall, "The Politics of the Lord's Prayer"; John S. Crosby, "Public Ownership." These are but a part of the subjects and speakers, all of whom have been interesting.

The January programme includes Ernest Crosby, on "Tolstoi and His Philosophy of Life"; Wm. L. Garrison on the Chinese question; Bolton Hall and Mrs. Charlotte Perkins Gilman on "The Child and the State."

H. V. Hetzel was the democratic candidate for clerk of the Court of Quarter Sessions in the November election. That he was not elected goes without saying, for Philadelphia is hopelessly in the clutches of the repub-

lican bosses. But he went ahead of his ticket, and the "flyers" that were put out before election characterized him as a "Democrat of the individualistic school: a student and follower of the teachings of Thomas Jefferson." Mr. Hetzel is an ardent advocate of municipal control of public franchises, and the taxing proposition of Henry George that would free capital and labor from the burdens of taxation, and place all taxes upon those values which are derived from the advantages due to government alone, in the protection of the rights to life, liberty, and the pursuit of happiness." That this and the straight single tax speeches made by Mr. Hetzel during the campaign were with the cordial consent of the democratic leaders is encouraging.

The Johnstown High School debated the single tax on November 8th, Misses Genevieve Jones, Annie Jones, and Mr. James Gardner for the negative, and for the affirmative, Misses Ella Ankeny, Maude Galbraith, and Ernest Cohoe. Mr. Bailey, of the *Democrat*, was present, and complimented the negative side on the good showing they had made against truth, in opposition to which there is no counteravailing argument. Miss Ankeny, for the single tax, showed great readiness and much knowledge of single tax principles.

RHODE ISLAND.—Perhaps the event of most interest to your readers in connection with our little State is the recent election. A well-known single taxer, Dr. Garvin, was the democratic candidate for governor. That his peculiar views on the subject of taxation did not materially reduce his vote seems apparent from the official count just completed.

The republican candidates were elected to the five offices to be filled, their pluralities being as follows: Governor, 6,537; Lieutenant-Governor, 8,715; Secretary of State, 11,154; Attorney-General, 9,083; General Treasurer, 8,855.

Since the November election, owing to the death of a representative-elect from his town creating a vacancy, Dr. Garvin has again been elected to the General Assembly for the year 1902.

Another prominent and forcible advocate of the single tax has also been chosen to the House of Representatives, Mr. Joseph McDonald, of Pawtucket.

It may therefore be expected that the cause of just taxation, with all which that implies, will receive more active and zealous support during the coming year than in any previous legislature.

Last year the act presented was Lawson Purdy's, which provides for the exemption of any class or classes of property from taxation by local option. As a result, the single tax itself was somewhat obscured, both at the public hearings, and on the floor of the House. It has been decided, therefore, this year, to present the single tax, pure and simple, in a local option form.

The bill to be introduced is as follows :

SECTION 1. The electors of any town or city, qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt from taxation for a period of not less than ten years, all personal estate and improvements. Any town or city which shall exempt said classes of property from taxation may assess its ratable property, the land, in excess of one per centum of its ratable value: *Provided*, however, that no vote shall be taken thereon in any city, unless a number of the qualified electors equal to ten per cent. of the vote cast for aldermen at the election next preceding, shall petition the city clerk therefor at least twenty days prior to a city election.

SECTION 2. Property so exempted under the preceding section shall be placed upon the list made by the assessors of taxes in separate column from the ratable estate, and shall not, during such period of exemption, be liable to taxation.

News—Foreign.

TORONTO.

The Fifteenth Annual Report of the Single Tax Association of Toronto has appeared, printed in neat pamphlet form. The affairs of the league are flourishing. After briefly reviewing the progress of the movement in other parts of the world, the Report says:

"In Ontario the advance has not as yet taken tangible form, yet there is abundant evidence everywhere that the principle is taking hold of the public mind. The increasing demand for the taxation of monopolies, in the shape of public services, is based upon the fact that these services are becoming more and more remunerative to the companies operating them, and to the knowledge that the increase is due to increased franchise value. Many are awake to the fact that franchise value is land value, and that profits arising from the exclusive possession of highways, are simply rent which ought to be applied to the needs of the people and not to the enrichment of corporations.

"From these facts, and considering that it is but twenty years since the idea was set going by Mr. George, we are warranted in saying that its growth has been phenomenally rapid. While it is true that 'the laborers are few,' the seed is possessed of an indestructible vitality, and is slowly but surely taking root in the heart and conscience of the people."

SCOTLAND.

Preparations continue for making the bazaar to be held in Glasgow next March, a success. The bazaar will be held under the auspices of the Scottish Single Tax League, for the purpose of promoting the taxation of land values. Among the patrons are many notables and nearly a score of members of

Parliament. Articles to be drawn as prizes have been donated, among which are a grand piano, a phonograph, a sewing machine, a bedroom suite, and other articles of lesser value. John Paul is secretary, and C. B. Waddell is treasurer. Mrs. William D. Hamilton is head of the Ladies' Committee. The circular setting forth the objects and aims of the exhibition, with other information, is now ready, and will be mailed on application to John Paul, 13 Dundas street, Glasgow, Scotland.

Preparations are being made to widen the influence of the Glasgow *Single Tax*, by making it the official organ of the Land Reform League of Great Britain, and doubling its circulation by issuing a London edition. It has done and is doing a great work—work worthy of our enthusiastic, energetic, and enlightened Scotch co-workers.

FRANCE.

The London *Economist* (than which there is no higher authority) has this endorsement of the recent municipal advance in the direction of the single tax in Paris:

"One of the ten new municipal taxes established in Paris this year to meet the deficit caused by the suppression of the *octroi* (municipal tariff) charges on wine, beer, and cider brought into the city, and which produced 40,000,000 francs (£1,600,000), was one of one-half per cent. on the capital value of vacant ground, gardens, and parks belonging to private individuals, the receipts from which are estimated at 4,500,000 francs (£180,000). Measures are now being taken for the first application of this tax, and an assessment has been made of the value of each property on which the tax will be claimed. Copies are deposited in the *mairie* of each *arrondissement* of the city, in order that proprietors may appeal against their assessment if they consider that they are overcharged. A Paris journal states that the greater part of the tax will fall on the owners of mansions with grounds in the rich quarters of the city. Several in the eighth *arrondissement*, which comprises the Faubourg St. Honore, in which there are houses with gardens running back to the Champs Elysees, like the British Embassy, will be taxed to the amount of 10,000 francs (£400) or 15,000 francs (£600) a year; another property in the neighborhood, which is valued at 18,000,000 francs (£720,000), would pay 90,000 francs (£3,600)."

When it is remembered that in round numbers a franc is twenty cents of our money, and a pound is five dollars, some idea of the burden of this tax on the selling or capital value of land, which is the capitalized rent, may be obtained. One-half of one per cent. is certainly not a heavy burden, yet the cable has within the week announced that some of the largest of the vacant landholders in Paris have declared that they will let their land go rather than pay the tax.

What will be the result? That to that extent land will be cheaper in Paris; the people of the French capital have *octroi* taxes abolished, and the burden placed upon landowners, and to some extent land is cheapened there.

It was thought at first that this decision would affect only what was known as building land; but Paris was startled when it realized that all land not built upon was affected. M. de Fraukueville, president of the Academy, and proprietor of the perfectly exquisite park, "La Murette," was notified that he would have to pay 80,000 francs taxation for it. He at once ordered the park to be sold out in lots, as he could not pay £3,000 a year for such a luxury.

AUSTRALIA.

SYDNEY.—The annual meeting of the Darlington Single Tax League was held in November, at Redfern. The president, Mr. P. J. Firth, was in the chair, and there was a good attendance of members and friends. The annual report showed a rapidly increasing membership. Over 200 meetings had been held during the year, at which 47,000 leaflets had been distributed. The treasurer's statement showed a substantial credit balance.

The chairman, in the course of his presidential address, gave some interesting facts, showing the progress of the single tax movement throughout the world. For instance, Tom L. Johnson, single tax millionaire, had been elected Mayor of Cleveland, U. S. A., by a large majority, which was the more significant when we remember that Cleveland is a hotbed of protection.

Again, Paris had abolished many of her *octroi* duties, and substituted a tax of 1½*d.* in £ on capital value of land, which tax had already broken up several of the great estates, among others that of the president of the Academy. Also, the Senate of Colorado recently appointed a commission to report on the "Australasian System of Land Value Taxation." This commission sent Senator Bucklin to New Zealand to investigate, presented a report endorsing the Australasian system, and as a result, an amendment of the Constitution of Colorado, permitting local bodies to tax land values, had been passed by the requisite two-thirds majority in both Houses, and now only needed ratification by a referendum of the people (to be taken in November, 1902).

Finally, the Sydney Chamber of Manufactures, at its last meeting, unanimously passed a motion, urging the government to proceed with the new municipalities bill, in order that municipalities might be permitted to tax land values (or improvements). After the chairman's speech, a programme of songs and recitations was presented, in which Mrs. Scott, Miss McNaught, Mr. Hinds, and Mr. Peter McNaught took part, Miss Parsons presiding at the piano.

The office bearers for next year were then elected: President, P. J. Firth, Esq.; Sec-

retary, J. T. Fischer, Esq.; Treasurer, Miss Firth; Leaflet Distributor, C. Marshall, Esq.; Leaflet Compilers, A. M. Gray, W. H. Waldon, and J. R. Firth.

The following is from the Sydney *News Letter*, and tells of a remarkable advocate of the great principles of liberty, whose name will be new to many of us:

"Hugh Mahon, M. H. R. (W. A.), nearly got into trouble the other night when, after Reid's vote of censure was decided, he remarked: 'Another vote and there would have been forty thieves.' With truth he might have added: 'At any rate there are thirty-nine articles!' Mahon is a journalist of considerable ability, and the writer has pleasant memories of him when he edited the Goulburn *Argus* fifteen years ago. Subdued looking, well built, and with a good face, Hugh Mahon is a man with a history. He was private secretary years ago to Charles Stewart Parnell, was up to his eyes in Irish plots, and it is said, suffered at least one term of imprisonment for his association with the plan of campaign movement. Then he came to the colonies, bringing with him the first copies of Henry George's principal work—for Mahon is a single taxer and freetrader of freetraders, as should be every Irishman who knows the history of his country. He gravitated in 1886 to Goulburn, later on did gallery work for the *Daily Telegraph*, ran the *Gosford Times*, and eventually took Horace Greelev's advice and 'went west.' Given a lease of good health,—he has not been treated too well in this direction of late years,—Mahon is bound to be a prominent figure in Federal politics, and the strength which he adds to the free trade forces in the House of Representatives is valuable indeed."

NEW ZEALAND.

One of the greatest victories in the direction of tax reform was won at Wellington City, the capital of New Zealand, on Thursday, November 14th, on which date rating on unimproved land values was carried by 1261 votes to 591. In 44 districts of New Zealand all rates are levied upon the unimproved value of land. In Wellington City it will require a rate of over 3*d.* in the £ on the capital value of the land to yield sufficient revenue to run the municipality. This amounts in addition to the national tax of 1*d.* in the £ totals 4*d.*, which equals ½ of the single tax. In some of the smaller districts the rate which is levied on the land values is much lower. At Marathon it is only 1*d.*, and that amount yields abundant revenue to the Road Board. Single taxers here are looking to see the general adoption of the reform in New Zealand before long.

The following is an extract from a private letter recently received from a prominent merchant of Auckland, New Zealand:

"Probably never in the history of the

world has labor been so surrounded with artificial laws, and, in my judgment, the prosperity of the country has come, not from this artificial legislation, but from the measure of land value taxation which has been adopted both for national and municipal purposes, coupled with fairly good prices for our principal articles of export in the British markets. How long our prosperity will continue without a further increase of the land tax, is a matter for speculation, but the leaders of the labor party are now compelled to admit that labor legislation is not a permanent cure for hard social conditions. All it can do is to bring the worst employers into line with the best.

"Our local option law for the levying of municipal taxation on land values only is being gradually adopted all over the country, the latest success being in Wellington, the capital city of the colony. This was the first of the larger cities to adopt the system, and will inevitably compel its adoption in the other large cities. This is also having an undoubted effect in stimulating industry throughout the colony, and probably within the next few years it will be the only method in vogue of raising municipal or local taxation."

CHINA.

Special Correspondence, W. E. Macklin.—I am translating Patrick Edward Dove's *Theory of Human Progression* into Chinese and find it broader than Herbert Spencer's *Social Statics*, which I translated and published.

I have made an epitomized translation of Motley's *Rise of the Dutch Republic*, to give the Chinese a starter on the road to liberty. Also a *Life of Jefferson* and one of Lord Bacon, and the modern objective method as contrasted with the ancient and heathen subjective method. Mr. Pohlman, in his article

in the Summer number of the REVIEW, is wrong about the origin of the single tax in Kiaochou. A friend of mine who read *Progress and Poverty* at my place suggested it to Governor Schrameur and Admiral von Dieckrichs, so it was started locally. Kiaochou is not the only place in China where the single tax is applied. We have a health resort in the hills a few miles from Kuthang, which is on the Yangtse. These hills are 4000 to 5000 feet high, and the resort is quite flourishing. There are now over 100 houses, ranging in value from \$800 to \$10,000. In establishing a constitution a very rich Scotchman, a charity giver, like Mr. Carnegie, led. It was evidently modelled after George III.'s methods. I very strongly opposed it, and suggested equal voting power, but was hooted down. Kings of society have great power, and many pay court and toady. Several of my single tax missionary friends and myself got up political meetings next year, broke up the property vote, and applied the "one man, one vote" system. We had, in the old regulation, to pay \$10 a lot, and \$24 house tax. We then adopted a \$20 lot tax, and \$14 house tax. This is equal to 2 per cent. on the land values. Lots have come down from \$1,200 to \$500 and \$600 as a result, and many vacant lot holders have sold out. It is now understood that it does not pay to hold vacant lots at 2 per cent. tax. A Captain Flagg, on one of the river steamers, told a friend of mine that I had hurt the place by the heavy tax on lots, and that he had sold out, as he would not pay such taxes. My friend told him that that was the purpose of the tax. Our Shanghai evening paper publishes all I can write on single tax. Two hundred or more landlords rule Shanghai, keep rents up to 25 per cent. and 50 per cent., and make the tenants pay 10 per cent. and 12 per cent. taxes in their rents and houses.

There is no more landlord-cursed city than Shanghai in the world, but the heaven is working.



Massachusetts Single Tax League Banquet to College Professors and Political Economists

AT HOTEL BRUNSWICK, BOYLESTON STREET,
BOSTON, ON FRIDAY EVENING, JANUARY
10, 1902.

The following letter was addressed to each member of the American Economic Association and to a number of college presidents and professors:

"The public discussion in which the Massachusetts Single Tax League is from time to time engaged is often greatly hindered by the necessity of stopping to defend or explain what are recognized by nearly all schools as fundamental principles of political econ-

omy, but which people in general are apt to regard as part and parcel of a new-fangled theory, thus preventing the desired concentration of attention upon the specific tenets, to which criticism is invited.

"In the promotion of a better public understanding, and with their immediate practical bearings alone in view, it would be of great advantage if those settled principles could be named, so that the discussion may be narrowed to the debatable propositions, which differentiate the single tax from other systems, past, present, or proposed.

"Enclosed are a few definitions and state-

ments gathered from various sources, to which several economists, Professor Seligman among them, have given substantial assent. Will you kindly lend a hand by appending to each number your note of assent, or dissent, or any other addition, emendation, or suggestion of new points of agreement.

"This letter is sent out to the 668 economists constituting the American Economic Association, and it is desired to classify and report their responses. No use will be made of the names of individuals or colleges without express permission. This tentative plan is ventured in the hope that it may not be laid upon the table as an impertinence, but that in due time, and with your aid, these and other propositions may take form acceptable to economists in general, and thus lead up to, or reinforce, some larger movement in the same direction.

"Very respectfully yours,
"MASSACHUSETTS SINGLE TAX LEAGUE,
"C. B. Fillebrown, President."

Accompanying this letter was the following invitation :

THE MASSACHUSETTS SINGLE TAX LEAGUE respectfully invites your presence as its guest at a dinner to be given to college professors and political economists on
Friday evening, January tenth, 1902,
at the Hotel Brunswick, Boylston Street,
Boston, Mass.

After the dinner you will be invited to listen to an address by

Professor Seligman, of Columbia University,
upon

"AGREEMENTS IN POLITICAL ECONOMY"
in their Relations to Tax Reform,

and discussion will be invited to the topic of the speaker.

Tickets for gentleman and lady will be sent upon receipt of your acceptance.

Reception at 5.30. Dinner at 6.30.

Among the guests were: Mr. Chas. H. Adams, House Representative, Melrose; Mr. and Mrs. Leon M. Abbott; Mr. and Mrs. M. C. Ayres, Boston *Advertiser*; Mr. A. P. Andrew, Jr., Cambridge; Prof. and Mrs. Marcus D. Buell, Dean, Boston University; Prof. and Mrs. Borden P. Bowne, Dean, Boston University; Prof. and Mrs. F. S. Baldwin, Professor of Political Economy, Boston University; Prof. and Mrs. J. M. Barker, Professor of Sociology, Boston University; Rev. and Mrs. George Batchelor, *Christian Register*; Mr. and Mrs. R. L. Bridgman, *Springfield Republican*; Prof. and Mrs. J. J. Bullock, Williams University; Rev. Francis J. Butler, Brighton; Rev. Thomas I. Cole, Newton Lower Falls, Mass.; President and Mrs. E. H. Capen, Tufts College, Mass.; Mr. and Mrs. E. H. Clement, Boston *Tran-*

script; Prof. G. S. Callender, Political Economy, Bowdoin College, Brunswick, Me.; Prof. and Mrs. T. N. Carver, Political Economy, Harvard University; Prof. Judson B. Coit; Mr. A. P. DeCamp, Brookline; Prof. and Mrs. M. De Moreira, Boston College; Prof. and Mrs. Davis R. Dewey, Massachusetts Institute of Technology; Dr. Thomas Fillebrown; Mr. and Mrs. Thomas J. Gargan; Prof. and Mrs. Albert Bushnell Hart, Harvard University; Prof. Wm. E. Huntington, Dean, Boston University; Prof. F. M. Josselyn, Jr.; Prof. James Geddes, Sr.; Mr. Osborne Howes; Rev. Robert J. Johnson, South Boston; Mr. Robert Linn Luce, House of Representatives; Mr. and Mrs. George F. Mosher, the *Morning Star*; Prof. Henry C. Metcalf, Political Economy, Tufts College, Mass.; Mr. James P. Munroe, Boston; Prof. and Mrs. Charles W. Mixter, Harvard University; Prof. and Mrs. Thos. B. Lindsay; Prof. Marshall L. Perrin, Boston University; Mr. John C. Packard and lady, Brookline; Dr. Morton Prince; Mr. Josiah P. Quincy; Mr. Wm. L. Sayer, the *Standard*, New Bedford; Prof. Wm. Z. Ripley, Massachusetts Institute of Technology; Miss A. H. Soule, Professor of Political Economy, Mt. Holyoke College, South Hadley, Mass.; J. O. Spencer, Ph.D., Hudson Institute, Claverack, N. Y.; Mr. and Mrs. F. H. Viaux; Hon. A. J. Warner, Marietta, O.; C. Everett Washburn and lady; Mr. Frederick A. Wood and lady; Mr. and Mrs. Sanford E. Thompson, Newton Highlands; Rev. Henry W. Hugg, D.D., Providence, R. I.; Mr. and Mrs. Horace G. Wadlin, Commissioner of Labor; Mr. and Mrs. Herbert P. Williams; President Wm. F. Warren, Boston University.

At the plate of each guest was found a printed slip containing the proposed eight points of "Possible Agreement," and the vote upon each, as given below. The responses received have been so friendly and encouraging, almost without exception, as to give possible ground for the inference that other responses may have been withheld on account of a lack of sympathy with the source of the inquiry. Nevertheless, it is not too much to say that in these answers (inspection of which is invited) are fairly represented the leading institutions of learning and economists of the country.

Among the college replies are those from Harvard, Williams, Dartmouth, Tufts, Bowdoin, Yale, Princeton, Cornell, Iowa, Hamilton, Albion, Oberlin, Columbia University, Institute of Technology, Wesleyan University, Boston University; universities of the States of Wisconsin, Pennsylvania, Michigan, Minnesota, and Illinois, University of North Dakota, Chicago, and many others.

The vote is made up from the formal answers of members of the American Economic Association, waiving possible errors in classification and tabulation. A large proportion of the negatives are, we think it fair to say, expressions of dissatisfaction with the form, rather than with the intended substance of the several points, a

revision of which might command much greater unanimity.

1. "Wages," while apparently drawn from capital and dependent upon capital, are primarily the product of labor; hence it is practically true that labor produces its own wages. Yes, 109. No, 24.

2. "Ground rent" is what land is worth for use. Yes, 132. No, 3.

3. "Public franchises" are exclusive free privileges granted to one or several persons incorporated, and from which the mass of citizens are excluded. These franchises usually pertain to land, including, as they do (to use the language of the New York Legislative Ford Bill), 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." Hence their classification by the above Act as "land values" may be confirmed as correct, and their annual values properly classed as ground rent. Yes, 103. No, 25.

4. A tax upon ground rent is a direct tax, and cannot be shifted. Yes, 108. No, 26.

5. The selling value of land is, under present conditions in most of the American States, reduced by the capitalized tax that is laid upon it. Yes, 105. No, 17.

6. Hence the selling value of land is, to the same extent, an untaxed value, so far as any purchaser, subsequent to the imposition of the tax, is concerned. Yes, 95. No, 24.

7. The normal price of a labor product is fixed by cost of production of that portion of the supply whose total necessary cost is greatest. Yes, 100. No, 25.

8. General prosperity lies always in the direction of high wages and low prices. Yes, 103. No, 30.

The following letter was received from Charles Francis Adams:

"MY DEAR MR. FILLEBROWN:—It is with great regret I find myself unable to attend the dinner of the Single Tax Association on Friday evening next.

"I met Professor Seligman in Washington, a few days since, and had some conversation with him on the subject of the address he proposed to deliver on this occasion. I had fully intended to be present as one of his auditors, and it is with regret I find myself debarred from so doing. My talk with him satisfied me that what he proposed to say would well merit the attention of the audience of which I was to have been one.

"I am suddenly called to New York for Friday, and will be unable to return in time.

"As you are well aware, I am, after long and deliberate consideration, a thorough believer in what is known as the 'single tax'; that is, in the system of raising all the revenue required for the economical administration of public affairs from ground rent. In this connection, however, there is

one point I wish, now and always, to emphasize. While the principle at the basis of public revenue from ground rent is correct, it must, in my judgment, be very carefully connected, in the legislative mind, with the two following principles: first, the exclusiveness of that tax; second, that the amount to be raised shall be only what is required for meeting public expenses necessarily incurred under an economical administration of affairs.

"A few years ago, you will remember, a tax commission of this State recommended, in view of the utter and long demonstrated impossibility of collecting the annual tax on personal property, the abandonment of that tax, and the substitution thereof of an inheritance or succession tax on personal property, to be collected through the Probate Court. To the dismay of those who made this recommendation, the Legislature at once caught at the idea, but declined to impose the tax in question as a substitute. It looked upon it as an additional source of revenue, and proceeded to levy not only the annual personal property tax, but the inheritance or succession tax in addition thereto. They regarded it as so much pure gain—a newly discovered bonanza.

"I cannot but apprehend a like danger would be incurred in the imposition of the 'single tax,' as you designate it. Were the Legislature converted to your idea, it would, as at present constituted, be apt to regard this tax, not as a substitute, but as an additional tax to all those heretofore imposed. It would then proceed to levy upon the ground rent, without doing away with other additional burdens, without any simplification or readjustment of the present absurd and preposterous methods of raising revenue.

"It therefore seems to me, that in advocating your scheme, which I regard as sound in principle, it is necessary always to emphasize the fact, that this tax, if imposed, is an exclusive tax, and a substitute for all other forms of taxation; and furthermore, that the amount to be raised therefrom shall in no case exceed the reasonable requirements of the community, economically administered. It is in no respect a treasure trove."

SPEECH OF C. B. FILLEBROWN.

"The Massachusetts Single Tax League, rich in the tolerance of its friends, a kind of riches that, it is hoped, will never take wings, scarcely has need to ask for blessing as it sits down to-night, in this year of our Lord 1902, to its fifteenth, so-called, banquet, in a series which began in 1897. Its sole aim from the beginning has been to promote an understanding of the single tax. Its sole incentive has been the amelioration of hard conditions, which offend the eye and heart of man on every side.

"Boston, at great cost, has established enormous reservoirs, from which every man, woman, and child may have enough pure water to drink. At the service of Boston,

already established, also at enormous public cost, compounded for generations, is an immense reservoir of ground rent, having a static pressure, the natural, unobstructed operation of which will insure to every industrious man enough for himself and family, not only to drink, but to eat and to wear, and to be withal comfortable and happy and godly. Not only is it true that Boston barely has tapped this great reservoir, but the professorial wand is awaited to reveal its proportions, if not its unsuspected presence.

"In justice to the Massachusetts Single Tax League, as well as to its friends, the public, it should be plainly stated that this work, together with the personal utterances that have accompanied it, does not fairly represent all the views of all members of the League. In so far as these expressions come short of or differ from those of other single taxers, the immediate conductors of the work should be held alone accountable.

"The attitude of this particular work of the Massachusetts League toward the prevailing regime is well defined in the following language of Henry George himself:

"I would like those who are thinking of the single tax as springing on unsuspecting landowners, like a tiger from ambush, to know that much as we single tax men would like to have it go into force to-morrow morning, we realize the certainty that we cannot be gratified. We can only accomplish the change we seek by the slow process of educating men to demand it. In the very nature of things it can only come slowly, and step by step. We do not delude ourselves on that point, and never have."

"The single tax is not a new device with a set of newly devised principles peculiar to itself; it must stand, if it stands at all, upon demonstrable scientific principles of political economy. These we are seeking to determine and apply, believing that the operation of such principles must bear the fruits by which they may be known and justified.

"Other sciences, mathematics, chemistry, physics, astronomy, have long been showering the world with blessings. Is it not time that economics, the science *par excellence* of the fair distribution of all these blessings, should assume its high privilege and prerogative as quartermaster, commissary, and purveyor, to govern the issue of all these Aladdin stores?

"We offer this diagnosis of the situation:

"Broadly speaking, wealth is distributed in but two channels: (1) wages; (2) special privileges, chief of which is the private appropriation of that which is wholly a public product, viz., ground rent, and we now ask your leave to summon the professors to come into consultation and to take the case.

"Respecting the outcome of what it is hoped may prove only a tentative beginning, we trust you will pardon the expression of our satisfaction at the practically unanimous assent given to the definition of ground rent, viz., "what land is worth for use," because

in our endeavor to show that the single tax means simply the taking in taxation of a proportion of ground rent, to the extent of one half, more or less, with which to meet all the public expenses of to-day, instead of taking one-sixth of it, as is now done, with which to meet a part (say one-third) of this expense, it is far easier to explain "ground rent" as distinguished from "house rent" or from "store rent" (hopeless inaccuracies), than it is to explain the strict accuracy of the term, "economic rent."

"While this League is proud of the topic and the occasion, these could not have taken form but for the generous aid and abetment of half a dozen neighboring college professors, none of whom (I am happy to say) are single taxers. Its present realization is due to countenance and counsel from that noble university whose reforming influence knows no bound of State or nation, and whose distinguished representative was to have been our honored guest to night, he having kindly consented, without reward, to come and conduct us, not into our truth, or into your truth, but into the truth that is profitable and indispensable to us all. Professor Seligman is not a single taxer, but he is the new president, just inaugurated at Washington, of the American Economic Association, to which this appeal for 'agreement' is being addressed.

"The consternation wrought this morning by the following telegram may be readily understood:

"NEW YORK, Jan. 10, 1902,

"C. B. FILLBROWN:

"Have been suddenly taken ill. Doctor refuses to let me go. Dismayed beyond expression. Am sending messenger by limited ten o'clock with full abstract address. How can I atone for disappointment?"

"SELIGMAN."

"Sharing to the full Professor Seligman's bitter disappointment, we are grateful for his thoughtfulness in giving us, by special messenger, the full abstract of his address. In this emergency we are fortunate in the possession of a home supply equal to every foreign demand, and it is our privilege to turn to Williams College to find one who, with your indulgent co-operation, has kindly consented to do what he can to repair our loss, one very like Professor Seligman, in that he is especially schooled and exercised in the general field of taxation. I have great pleasure in presenting to you Professor Charles J. Bullock, of Williams College."

Professor Bullock said:

"Mr. President, Ladies and Gentlemen:

"It was not until the middle of the day that I learned that I should be expected to act this evening as Professor Seligman's understudy, and it was only a short time before the banquet this evening that I was able to secure a copy of the abstract of Professor Seligman's address. In the short time at my disposal I have been unable to familiarize myself, as

I should be glad to do more fully, with the paper which I shall read to you, and I offer this explanation, which I trust will cover any shortcomings in my presentation of Professor Seligman's paper."

PROFESSOR SELIGMAN'S ADDRESS.

"The reason why there has been so much disagreement in political economy is obvious. Economics is a recent science. The facts of business life are as old as business itself. But it is only with the complexities of modern business organization that the difficult social problems arose, and that it became necessary to investigate the principles underlying business life. Economic science is a result of an attempt to grapple with the difficulties of economic conditions; but precisely because these conditions have been so very complex, the problem has become a most difficult one. As a consequence, most of the early writings on economics were mere wild guesses at truth, more or less fanciful explanations, many of which received the dignified title of theories. In the course of time, however, a slow progress was made. The false theories were seen to be false, and an approximation to the truth was reached. The further along we progress, the greater the degree of agreement on the part of the students. Economics to-day is by no means a finished science; in fact, it is only in the very first stages of its development, but there is a decided trend toward agreement.

"One of the first points upon which agreement has been reached is a recognition of the fact that political economy is a social science, not a mere individual discipline. We have to deal with nature and with man; with man in his struggles, not alone against nature, but also in competition with his fellowmen who form the community. We have now come to realize the fact that wealth exists for man, and not man for wealth, and there is a substantial agreement that no theories can be correct which subordinate man to wealth, or which refuse to consider the spiritual and the uplifting force of social progress. Now this was not always so, and some of the eight possible agreements, of which we have heard to-night, have to deal very considerably with this phase of the subject. It was not so very long ago that many economists believed that high wages implied high cost, and that the only way of increasing the productive capacity of a country, and its ability to compete with others, lay in the reduction of the wages of labor. In fact, in the eighteenth century there was a school of theorists who maintained that the chief taxes ought to be imposed upon the laborers in order to spur them on to increased energy and frugality. To-day there has come to be a substantial agreement on the part of all economists, that social progress depends upon high wages; that high wages, with the aid of machinery, means low cost of production. Democracy rests for success, not upon the cheap man, but upon the dear man.

"Now, the eighth point as it reads evi-

dently has this in mind, but is not very accurately expressed. General prosperity certainly lies in the direction of high wages; and so far as high wages imply low cost in the commodities produced by wages, we will have a combination of relatively high wages and relatively low price; but manifestly all prices cannot be low. Price is the money value of commodities. If some values are low, other values must be high. If the price of commodities is low, it means that the price of the money commodity is high; so that all prices cannot of course be low. Furthermore, when we have low prices of agricultural products, it may be a very good thing for the consumer, but it is not necessarily a good thing for the producer. The farmer's interest lies in relatively high prices, not in relatively low prices. But if the statement means what with a reasonable construction it may be supposed to mean, that for those commodities which are produced by labor it is desirable to have the lowest prices consistent with the highest wages, in order that the world may put what it saves through the low prices into the production of new classes of commodities, I fancy that there would be little dispute with the proposition."

"Of similar meaning is the first point in the list. It is not so long ago that it was believed by many people that wages were paid out of capital, and that any attempt of the working man to better his own condition would be unavailing unless he limited the size of his family. The wages fund theory played a sad part in the history of the nineteenth century economics. Nowadays there is a substantial agreement that wages are primarily the product of labor, provided, however, of course, that we understand by labor not merely the manual labor of which the socialists speak, but the labor, mental as well as physical, the wages of superintendence no less than the wages of physical activity.

"But the problem which is especially attractive is the problem of private property and of the justification of property. Our host and his friends to-night tell us that property in land is wrong; property in all other things is right; that property in land is a social product; and that property in everything else is an individual product. Now, this question as to the relations between individual and social conditions has puzzled writers from the beginning of time. Some have told us that all private property is a natural right, because property is the result of labor. Then come our single tax friends very properly, and point out that property in land is not the product of anyone's labor. They draw the distinction between land and labor products. But then come the socialists, and tell us there is no such thing as a product of individual labor; they tell us that all production is a social production, that society holds a mortgage over everything that the individual produces, and that man by himself apart from

society can practically produce nothing.

"Now, economists have not come to agree with either of these schools. They say that private property of any kind is not a natural right at all; that all private property is simply a social institution, resting upon ideas of social utility and convenience. There was a time when there was no private property in land, and no private property in personality. The painful experience of mankind has evolved private property in both classes, and the difference in justification is a difference not in kind, but in degree. If you tell me that private property in land is wrong because the property owner's labor did not create it, I would ask, is the personal property of a Vanderbilt not equally wrong? The owner of the personal property did not create it with his own labor; someone else, if anybody at all, created it. But society for certain reasons has granted him the privilege of inheriting it. In either case, land, as well as inherited personality, is a privilege granted by society.

"Although in this fundamental point there can be no agreement between us and our hosts, yet there is a great deal more in their contention than seems to be on the surface. If we take a broad view of social relations we may see that there is a distinction between labor products and the results of privileges. There is indeed a certain amount of justification in the socialists' contention that individual labor produces nothing, and in fact that is the only justification of the regulation of private property by government. But still, we all feel in some way that there is a distinction between what a man thinks that he himself is producing, and that which society at large helps him to produce. Our single tax friends are quite right in stating that one of these fundamental privileges is the possession of land. But where perhaps there is not the same theoretic agreement, is in the attempt to restrict all privileges to land privileges. Take, for instance, the subject of patents and copyrights. Society permits a man who has discovered some means of harnessing the powers of nature, to utilize that for himself, not for the community. Powers of nature, like land, really belong to the community; yet here we have a seizure of the powers of nature for a limited time at least. As a matter of fact, however, a vast part of modern business profits depends upon the use made of the patented processes. Without this social privilege, the Bell Telephone Company, the steel trust, the fortunes of the agricultural implement makers, and all the others, would have been impossible. But more than this, the State also grants to individuals or corporations, certain franchises. Now, point three of the agreements maintains that these franchises usually pertain to land. The franchises indeed often pertain to land, but they do not necessarily pertain to land. The franchises spoken of in the New York bill are special franchises—the franchises of companies using the streets above or below or on the surface. But the

value of such a corporate franchise is not by any means entirely real estate. Without the labor put into the operation of the business, the franchise would be far less valuable than it is. All railway companies are not equally profitable; some are well managed, some are poorly managed. So that even in the case of franchises there is something more than merely the real estate element.

"Therefore, while we are willing to accept the main contention of our friends, that there ought to be a distinction between labor and privileges, I am afraid that we cannot agree that all privileges are to be summed up under the term, "land values." Privileges of land constitute one very large element in the whole, but not the exclusive element.

"That brings us, then, to the real application, the question of tax reform. We are willing to agree—I think pretty much everyone now will agree—with our host, that taxation must be largely based upon privilege. I should say, not that a man should be taxed according to benefits received, but that he ought to be taxed according to his ability, measuring his ability, however, very largely by the extent of the social privileges conferred upon him. The difficulty arises when we attempt to translate these considerations into actual legislation. Everyone now agrees that the fundamental fact in the study of taxation is the problem of incidence. Upon whom does the tax really fall? Now, as a matter of fact, we have reached a substantial agreement in this country that there must be no tax upon the laborer—no direct tax, at all events. That is one point in which we are considerably in advance of Europe. But in another point neither we nor they have realized the truth. We still attempt to tax individuals as individuals, believing that if a man pays the tax, he bears it. We have not yet realized the fact that a tax on property is not by any means the same thing as a tax on the property owner. So far as our present tax on general property is really levied on real estate, it reaches, to a certain extent, the owner of the land, and is a tax on the privilege. All writers are now pretty much agreed that a tax upon land value is a direct tax, and cannot be shifted. But so far as a tax is a tax upon the buildings, the same is not true. A tax on buildings is shifted to the community in the shape of higher rents. A tax on the land reduces the value of the land by the capitalized amount of the tax. Still, as in this country, the owner of the land is generally the owner of the house, it does not make so very much difference whether we have the tax upon real estate, on land alone, or on land and on buildings. So far as the owner is concerned, the exemption of improvements will no doubt tend to more improvements. So far as the community is concerned, the exemption of improvements will prevent to that extent the rise of rents, but will also prevent the rise of wages, so far as wages are at all influenced by the cost of living.

"If, however, we cannot agree on all theoretical points with our friends, the single taxers, we certainly do agree with them so far as the next step in practical tax reform is concerned. The tax on personal property at the present time is a snare and a delusion. As it is administered in the United States, it is a tax, not upon property, but upon honesty. Any attempt in the direction of freeing the individual from the burden of taxation, and of levying the taxes on the sources of the income, rather than on the income or the property itself, is an attempt in the right direction. To the extent that the single taxers are showing the iniquity of the personal property tax and the essential injustice of our present methods, there is a substantial agreement between them and the economists. But, whereas the single taxers desire to have all taxes put on the land, the ordinary economist will supplement this land tax, or the real estate tax, with a tax on corporations, and with a tax on inheritance, in the hope of reaching, in that way, some of the other forms of privilege."

Immediately upon the conclusion of Professor Seligman's paper, which was received with marked approval, Prof. William Z. Ripley, Institute of Technology, said:

"Mr. President, an informal conference between several of the guests here has been had, and it seems only appropriate that an emphatic protest should be presented against one particular form of the single tax. I refer to the tax upon the digestive organs entailed by after-dinner speaking. (Applause.)

"There is also a substantial agreement among all those who have the pleasure to be guests here to-night, that in the propaganda work in which this League is at present engaged, especially by reason of its peculiarly delightful and seductive methods, the Massachusetts Single Tax Association is a host in itself.

"My particular object in rising, Mr. President, and attracting your attention here at this moment, is to suggest that in view of the fact that we are guests in a double sense,—guests of the Massachusetts Single Tax Association, and also guests of Professor Seligman,—that we should send some greeting to him to-night, particularly in view of the fact that he is ill, so seriously ill as to be unable to come to us. I beg leave to offer, therefore, Mr. President, the suggestion that both his host and guests send this greeting to him, with the wish that he may have a most speedy recovery from his illness."

Professor Ripley's suggestion met with endorsement by a rising vote *en masse*.

The President: "Now, it is the privilege of the chair, ladies and gentlemen, to say that the topic of the hour is 'Agreements in Political Economy,' that the hour to come belongs to the economists, that great and profitable developments are looked for in that time, all of which should be helpful to keep this car rolling on now

that it is once started, and to keep it directed steadily towards agreement instead of towards divergence. Now, the Single Tax League has just started this little hand mill, and is willing to keep it grinding as long as you will feed it until you provide a power machine to take its place. The occasion is yours to say anything you may please about the host or the guests or anybody else, present or absent. It is not the custom to call upon people by name, but it is Professor Bullock's privilege as chief guest of the occasion to call upon anyone he pleases, and no one is privileged to decline when he looks at them."

The discussion was opened by Prof. T. N. Carver, of Harvard, who spoke in part as follows:

"It seems to me that in the discussion of agreements in political economy, or rather the causes of disagreement, one very important factor must be borne in mind. That is, the necessity of using popular terms. We are not able, I believe, in political economy, to develop a scientific terminology, and many of our supposed differences of opinion are due to the use of inexact language—the language of the business world, which answers the purpose of the business world admirably, but which is not always exact. Every other science has its own terms which mean certain definite things. Perhaps it would be well if the economists also could develop a terminology of their own. But there are serious objections to that. If the science of political economy is to have any popular influence, it must be expressed in terms with which people are familiar. Now, in the absence of scientific terminology, it seems to me that much could be done in removing the differences of opinion by being very particular to say exactly what is meant. And in this connection I should like to call attention to the first proposition in these 'Possible Agreements.' Understanding it as I suppose the Chairman meant it, I am among the 109 who assented to that proposition, and yet I suspect that the 24 who objected would admit the proposition if it were stated definitely."

"Now, 'wages, while apparently drawn from capital and dependent upon capital, are primarily the product of labor; hence it is practically true that labor produces its own wages.' The defenders of the Wage Fund Doctrine who hold that wages are paid out of capital, or that the capitalists make an advance to labor, do not, of course, mean that labor is ordinarily paid for before it is performed. On the other hand, the opponents of the Wage Fund Doctrine would not take the diametrically opposite position—that laborers are paid from the things they are producing to-day. It would at least be admitted that wages to-day are the product of the past labor, the labor of the past day or hour, however short the time. The wages that are consumed are produced before they are consumed; they are the products of past labor."

"Now, what does it mean when we say that 'wages are the product of labor?' Not that the wages that the laborer consumes are the things which he has been producing, but that what he gets is the equivalent of what he has contributed, I should suppose must be what is meant. The laborer receives raw material; it is put in his hands by his employer, and he works upon it and adds a value to it. That value is then the property of the employer, and the employer pays wages because of that added value. I suppose that this is practically what is meant by the statement, 'Wages are the product of labor.' They are the equivalent of the value which the labor creates. The actual wages, the actual things which make up the wages are not the immediate product of labor, as I should put it. So I suspect that the twenty-four people who dissented from this proposition must have thought that it meant that the laborers are to consume the identical things which they are producing. In other words, they have an idea that in this proposition the source of wages is confused with the cost which determines the rate of wages. The source of wages may be one thing, that is, wages may be paid out of capital, or at least the product of past labor, but that which determines the amount of wages may be the product of present labor. It seems to me that there we have two distinct ideas, and those two distinct ideas are not separated in this proposition, and are ordinarily not separated in the discussion of the relation of wages and capital. So I think if more pains were taken to say exactly what we mean rather than to speak in these more general terms, we would come to a more substantial agreement than has yet been reached.

"According to the fifth proposition: 'The selling value of land is, under present conditions in most of the American States, reduced by the capitalized tax that is laid upon it.' I presume there is no very great disagreement upon that proposition among those present. The difficulty which I think is likely to come is in the assumption, or in the implication, that the same proposition is not true of other things; whereas it may be true of a great many other things. The selling value of almost anything is an untaxed value. That is, you can tax anything out of existence; you can destroy its value by taxing it. If it has value, this means that you have not destroyed the value by taxing it; and therefore, the selling value of a great many things is an untaxed value. What is evidently implied is that you can tax land, and cannot tax it out of existence, even though you destroy its selling value. By taxing it all away the land will remain. But if you tax anything else until you destroy its value, it will go out of existence. That is, in the case of almost anything else that is produced by human labor, taxing away the value removes the incentive to production. So it seems to me that by some elaboration, perhaps using more words occasionally than seem at first sight necessary, we shall reach a more sub-

stantial agreement than we have yet been able to reach."

Prof. Davis R. Dewey, of the Massachusetts Institute of Technology, said: "I have looked over this list of questions with some care, and read them with considerable interest when they came to me, but my vote is not found on either side, yes or no; partly because I think it is extremely difficult to answer questions of this character in a form which will be acceptable to one's self, if one is perfectly candid, and possibly to others. On the face of them they are extremely axiomatic. They may be regarded as simple propositions, but these questions, as Professor Carver has stated, appear in many different ways to different minds that come upon them with different experiences. I could not get my elementary class in political economy to assent to more than three of these propositions if I spent a month with them. It is my business to try to get such propositions accepted by the class, but they would not accept No. 1; they would not accept No. 4, and I doubt if they would accept No. 5; nor would they accept No. 8.

"The question which I had in mind since I received your questions is this: What is the reference of these questions to the single tax problem? I, personally, so far as I understand the single tax question, think that an acceptance of these propositions would not lead us very far in your direction. This is partly because these agreements do not throw any light whatever upon one of the fundamental propositions of political economy, the question of justice, entirely apart from the question of social expediency as presented by Professor Seligman; and partly because they throw no light whatever upon the general question of the economic programme. One may accept propositions of this sort, and of course the difficulty is in finding the realization in political life. The friction due to political demands of one sort or another, due to the desire to develop certain interests that appear to have great social advantages, which overcome any of the apparent advantages which may be derived from economic forces alone, is so great that discussions of this sort, while they may be of academic interest, do not lead us very far in the acceptance of the economic programme which you have in mind."

Miss Anna May Soule, Professor of Political Economy, Mount Holyoke College: "There are one or two things which I am very glad to have an opportunity to say, and one thing is, to thank the Single Tax League of Boston. I suppose the people of every age have felt that they were living in a transition period. The present is certainly a transition period. And because we are in this period, when we are very much afraid of the individualistic and the socialistic idea of life, we have much more difficulty in defining things in political economy than we possibly could have had, had the subject come up before the industrial revolution. In view of this particular difficulty in making defini-

tions, we owe a debt to any one who helps us to a definition of any of the terms. More than that, I think that we owe a debt to those who are helping to teach us the real socialization of life, and I think that the Single Tax League is doing a great deal to show the connection between life and industry, as well as life and economics. We shall have to work a long time, and perhaps we shall never come to any definite, or many definite agreements. At the same time, I do think that such organizations as this are doing very much to make our business and our thought, our science and our every-day work come so near together that there may come a time when we can make definitions for business life, which, after all, I think is what economists are trying to do.

"I am engaged in a branch of the service that is not so much concerned with the raising of taxes as the proper expenditure of money.

"This is so full of injustice, so full of double taxation and no taxation, that the public at large does feel a great interest in any attempt to show a way out, and I may say that the economists do not seem to help us so much as the agitations of this League. Any one familiar with the administrations of city, national, and municipal affairs, feels the inequity of the present system in many directions.

"I will not speak here of such a system of assessment as is practised in the city of Chicago, where I was informed that a man who had a considerable amount of property employed a lawyer at \$3,000 a year to keep down his taxes and no questions asked. Anybody can see, with the system of that city, the discrepancy in the values of real estate in adjacent properties. The natural tendency of government is of course to tax the people who can least protest, and to ease the taxation of those who can most protest. Throughout the country there is a feeling of unrest, a feeling that the rich must be compelled somehow to alter those inequalities. I suppose that in the history of the United States there has never been so much attention paid to the subject of taxation as there is at the present time; I suppose that the legislatures have never been so beset and bothered by people who do not like the present system and want a different system, and it may be that the single tax will have a fair chance to prove itself, and in some way free us from the evils of the present situation. Fortunately, in the United States we have every opportunity for experiment in taxation. There is no kind of taxation that can be thought of that cannot be tried, and by and by some inoffensive State, in which the adoption of a tax system will not be of any consequence, outside of Massachusetts, will try the single tax, and then, Mr. Chairman, will be your opportunity to see that your labors are crowned with success.

"It seems to me that these agreements hardly touch the basis of the single tax controversy. The single tax theory, if thor-

oughly applied, certainly means the abolition of private property in land. Although we have heard little upon that point from single taxers of Massachusetts of late, yet they have taken the position that private property in land, as a social institution, is inexpedient and indefensible. They have argued that in the case of commodities in general right of property may be based upon the fact that labor is expended to produce these things, but that in the case of land no such justification for property can be found. This labor theory of property is not sound. As a matter of fact the property in every commodity, in the land as well as in all goods, is a free gift of the Creator. The producer creates nothing whatever; he merely transforms or transfers existing matter. Private property cannot be founded upon labor. It finds its justification in the social expediency of the institution, and this justification holds as clearly in the case of land as it does in the case of manufactured commodities. After long experience, mankind has come to the conclusion that private ownership is the most expedient method of administering the material instruments, land included; it promotes the most economical application of labor and capital to productive ends. It seems, moreover, desirable to maintain this institution as a basis of social inequality. Upon it also rest the stability of the family and the continuity of national life. I am persuaded that private property in goods and in land will, after all has been said and done, stand the test of criticism and agitation."

The President: "It is fair that I should say in behalf of single taxers, that they fully recognize copyrights, patents, and tariffs as special privileges. In response to Professor Baldwin, I cannot speak for other single taxers, but for myself I concede not only the justice, but the necessity of private property in land. It is upon this line that the present work of the League is planned. Henry George said that private property in land was wrong, but that private possession of land should be inviolable and inalienable; and he himself applied to the private possession of land every legal term which to-day applies to private property in land."

Mr. Osborne Howes: "I look upon myself not exactly as a believer in the single tax, but as one who records it as a very comfortable sort of belief which he would like to hold if he only could. I believe, however, that it is one of those ideas that it is necessary to experiment with to see how it would work out. I think that what is needed now is a practical exposition rather than a theoretical argument. We all know that advance which has been made in the world has been made by experiment rather than reasoning. We have in the State of Massachusetts possibly the worst system of taxation that exists in the United States. If it is not possible for you, among others, to make a change, I am afraid your system will make headway

nowhere in this country. We have certainly a beautiful field for experiment here, and I should disagree with Professor Hart about having the experiment tried elsewhere. I should prefer to see it tried in Massachusetts.

"At the present time we are driving our business away from us, and it is the turning of that business in our direction, instead of mere abstract theorizing on this subject, that I think should demand the attention of both the political economists and your society."

Professor Carver: "If I may say a word further, it seems to me that the strongest point in favor of the single tax from the standpoint of expediency is just here: when you tax the user of land you cannot reduce the amount of land. You cannot tax the land out of existence. When you tax the user of the house you make him less willing to pay the price which the builder wants, and you, therefore, within certain limits, tax the house out of existence. Another way of putting the same thing is perhaps to say that there are two effects of taxation. One is the sacrifice on the part of the payer, whether it is land that is taxed or other things; the other is the repressive influence of the tax. The tax on land has no repressive influence. So, from the standpoint of practical expediency it seems to me that there is a good deal to be said in favor of the single tax, but not as a means of social regeneration."

The discussion was closed by Professor Bullock, who spoke substantially as follows: "I am always glad, Mr. President, to receive criticism and to accept jokes at my expense and at the expense of my profession, and I have enjoyed most thoroughly all the allusions which have been made this evening to the disagreements of the economists. Yet, when all is said and done, I am ready to take up the cudgels for the economists. In the first place, the subject-matter of their science is perhaps more complex and difficult than the subject-matter of any other of the cultivated sciences. Moreover, the economist is cut off from the great resource that the students of other sciences have always enjoyed, namely, the opportunity of experiment. He can, to a certain extent, learn from experiments which have been made in the past, but he is never able to use the method or experiment as the students of other sciences use it, when they isolate cases and study the effects of a given cause working in isolation. Furthermore, the economist is not able readily to get access to many essential facts that he needs for the prosecution of his studies. If, for instance, an economist undertakes to investigate the trusts he cannot carry his inquiries very far before he is informed that he has come to a subject which is purely the private business of the person from whom he is making the inquiries. He is in the position of the chemist who is, perhaps, locked out of his laboratory. He is able to ascertain what is going on in the building only by getting an occasional peep

in the window or a look through the key-hole. Now and then the chemist may hear a noise in the building, or the janitor may come flying out through the window, and the chemist may infer that there has been an explosion. So the economist is sometimes able to guess at facts which have been refused to him; but his position is a difficult one, and it is not strange that there is disagreement among economists.

"In the next place, economists are criticised for not making more of an impression upon the public. But supposing there were more unanimity in the opinions of economists on any question, would the public be ready to receive the opinions of the economists and put them into practice? It is not at all strange that economists, even when they are agreed, have difficulty in impressing their ideas upon the public. Nothing else could be accepted under the conditions, and the wonder is that they have been able to accomplish as much as they have. The fact is that the speculations of one generation of economists have got to filter down into the minds of the general public of the next generation, and it is true that in the long run these speculations of the economists add an influence to public opinion.

"It is only within the last five or ten years that the general public has come to appreciate the fact that public franchises have any value. Who were the first to tell the people of the United States that public franchises were things that have value and should be managed in a prudent manner and with foresight? I believe it was the economists. I think we could name a few members of the American Economic Association who have called the attention of the public to the importance of the public franchises that the people are not willing to believe are valuable privileges.

"I submit, that while economists do often disagree among themselves, they are agreed substantially on many points, and that those agreements are much more common than is often supposed. I insist that their teaching does affect the public policy, not immediately, but in the long run, and I insist, furthermore, that even though they are disagreed on certain points, they have in the past given the public advice, the value of which was not appreciated until a generation had passed, and they are at the present far in advance of public opinion and legislative practice."

We append in condensed form the comments of the press of Boston and vicinity:

From the Boston *Herald*, January 10th.

The Massachusetts Single Tax League gives a dinner this evening at the Hotel Brunswick to a large gathering of American economists, including in this class the professors of economics in quite a number of universities, and others who have written on the different phases of the problem of taxa-

tion. In this instance, the speaker of the evening is to be Prof. Edwin R. A. Seligman, of Columbia University, who, while not a single taxer, is doubtless prepared to admit that our existing systems have need of a number of radical reforms. There is not a little reason for thinking that the reports soon to be made of the United States census returns on the subject of manufacture will indicate that the semi-civilized system of taxation that we have in the State of Massachusetts is beginning to tell upon our industrial prosperity, and that we are dropping behindhand in production when compared with sister States which have not been burdened by such an archaic system of collecting public revenue as we have had in force. There is nothing like a bad system of taxation to kill industry. There is no part of the world where the natural opportunities for industry are greater than in the Turkish Empire; but every attempt at an intelligent utilization of these is throttled by the method the Sultan's government has of appropriating the savings of industry whenever it can seize upon them. Our system of taxation in Massachusetts is not quite as bad as that; but it does offer a premium for capitalists and manufacturers to go elsewhere, and if we are not mistaken, the soon-to-be printed census reports will show that they have taken advantage of this invitation. The single tax system would be an enormous improvement upon the present tax system of the State of Massachusetts, and, instead of driving industries out of our State, would offer an invitation for them to come in and establish themselves here.

Boston Advertiser, Jan. 13th.

At the single tax dinner in Hotel Brunswick last Friday evening, President Fillebrown, opening the post-prandial exercises in his customary genial way, gave thanks to a number of college and university professors in Boston and vicinity—whom he did not mention by name in that connection, but nearly or quite all of whom were sitting there at table as his guests—for having cooperated with the Single Tax League in arranging for the meeting. With reference to them he used this noteworthy expression: "None of whom, I am happy to say, are believers in the single tax."

This remark naturally caused an audible smile, because it might be construed to mean that the opposition of those learned and eminent gentlemen was deemed to be, in itself, a good thing for the success of the single tax movement. But of course that was not at all President Fillebrown's meaning. Nobody really thought it was. Everybody knew he meant that the cordial readiness of opponents to assist in bringing this question up for full, free, fair, and friendly debate was something to be thankful for.

So it was. That is the way to find out truth and to show up error. That is the way to get rid of the hard feelings which, more

than differences of opinion, array in opposite hostile camps the forces which are equally seeking to learn and tell the truth. When those who cannot yet think alike will join hand in hand, and sit face to face, in courteous and kindly intercourse, they will stand a very good chance, sooner or later, to see eye to eye.

Last Friday evening the Massachusetts Single Tax League gave its fifteenth banquet, in pursuance of its unique plan of propagandism. At all of them, opponents as well as supporters of the League's object have been bidden as guests, and many such opponents have accepted the invitations in the same generous, tolerant spirit in which they were given. On all former occasions, the same as on this latest one, the fullest freedom has been accorded for objections and for the sharpest questions by unconvinced critics.

From the *Boston Transcript*, January 11th.

The enterprise of the Massachusetts Single Tax League in polling the political economists upon certain definitions and principles relating to tax reform is a most commendable one. Whether the agreements which the League is seeking to establish will lead in the direction of the single tax may be doubted. But, however this may be, the intelligent discussion of taxation problems will be greatly aided by a definite formulation of fundamental points upon which experts are generally agreed. Doubtless it is popularly supposed that the economists are hopelessly divided in their views upon this question. The representatives of the dismal science are commonly regarded as incorrigible wranglers. That there are differences of opinion among them cannot indeed be denied. But one who looks beneath the surface will discover that the disagreement is less serious than it might seem to the superficial observer.

Among the eight propositions submitted to the economists by the League, four bear directly upon the subject of rent and its taxation. Of these the definition of ground rent, as "what land is worth for use," was almost unanimously accepted, the vote standing 132 to 3. The three other propositions relating to land taxes were also approved by an overwhelming majority of those who sent replies. These are: "A tax upon ground rent is a direct tax, and cannot be shifted; the selling value of land is, under present conditions in most of the American States, reduced by the capitalized tax that is laid upon it; hence the selling value of land is, to the same extent, an untaxed value, so far as any purchaser, subsequent to the imposition of the tax, is concerned."

The principle that a tax on land value cannot be shifted and will not increase rents, has always been a stumbling-block to the "practical man" untrained in economic theory. But it is accepted by nearly all writers on taxation. Equally general is the assent to the corollary principle that a tax on buildings and improvements is usually shifted to the tenants in the form of higher rents. A

tax on land value cannot be shifted simply because the supply of land cannot be restricted. The ability of any owner or producer to shift a tax depends upon his power to control the supply of the commodity upon which the tax is imposed, and thus to raise the price. The landowner is unable to do this and, consequently, cannot escape the tax burden. On the other hand, a tax on buildings and improvements can be shifted, because here restriction of the supply is possible. The effect of such a tax is to check the investment of capital in buildings and improvements until the return rises sufficiently to compensate investors for the amount of the tax. In the long run such a tax falls upon the community in the form of higher rents and prices. The political economists are in agreement with the single taxers upon these fundamental points.

From the *Boston Post*, January 11th.

The propaganda in which the Massachusetts Single Tax League has been engaged for some five years past has unquestionably produced educational results of a very practical sort. The general public has come to understand more clearly the application of the theories of the economists to the solution of the puzzling problem of taxation, and the experts themselves have been getting into line for the support of some definite scheme of reform. The banquet given last evening to "college professors and political economists" was another step in this direction. Although Professor Seligman of Columbia University, who was to deliver the address of the evening, was absent on account of illness and represented only by a written essay, the gathering was representative and the discussion was enlightening.

In the present condition of the tax system of Massachusetts, a condition which has been evolved out of traditional notions and preferences, the need of reform is only too evident. We do not tax ourselves equitably or reasonably, and all industry suffers in consequence. What shall the reform be? The Massachusetts Single Tax League makes a strong plea for the adoption of that system. But it does not demand that it be established absolutely and without the consent of the people. The request, which has been made to preceding legislatures and will be renewed this year, is that municipalities shall be authorized to raise the money for their local expenses by such manner of taxation as they themselves prefer. If this authority is granted, the single tax will doubtless be taken for experiment.

The Single Tax League has demonstrated that, in the view of a great many wise men, there is not only no danger, but great advantage in such an experiment.

WHERE DOCTORS AGREE.

(*Boston Advertiser* editorial intended for the 11th, but which owing to an accident in the composing room, did not appear.)

The sudden and serious illness of Prof.

E. R. A. Seligman, Professor of Political Economy in Columbia University, was announced by telegraph shortly before noon yesterday to Mr. C. B. Fillebrown, President of the Massachusetts Single Tax League. The tidings caused dismay to President Fillebrown and the committee engaged with him in completing arrangements for the fifteenth single tax banquet, which took place at Hotel Brunswick last evening. The disappointment was only in part mitigated by the statement contained in the same telegram that a special messenger with the typewritten copy of Professor Seligman's address, which he had prepared for the occasion, had been dispatched to Boston.

Prof. C. J. Bullock, of Williams College, having already accepted the League's invitation to attend the banquet, very kindly consented to read Professor Seligman's paper, which he did after dinner last evening, with much force and effect, besides offering a few well-chosen words of his own.

The subject discussed by Professor Seligman, which was the chief theme of all the after-dinner speaking, "Agreements in Political Economy, and Their Relation to Tax Reform," marks a new departure in these single tax banquets, which have become such a striking feature in the history of reform propagandism in this section of the country. To say that Professor Seligman treated his subject lucidly, as well as learnedly, is merely to say that he maintained his well-earned reputation as one of the foremost of American economists.

At the plate of each guest last evening was found a printed slip containing the "vote" upon eight questions of "Possible Agreements," that being the title under which these questions had been sent to all the members of the American Economic Association, and to a number of other well known authorities on political economy.

Perhaps, after all, the most significant thing at the meeting was the presence of this printed slip, containing the figures of the "vote." For it showed that, so far from its being true, as many people suppose, that the advocates of the single tax are radically at variance with what is considered orthodox economic doctrine in all fundamental matters, the truth is that the single taxers are in agreement with a very large number of leading college professors of political economy and other leading authorities on the subject, in a variety of main points.

Thus, to the favorite single tax definition of "ground rent," as "what land is worth for use," the responses were: Yes, 132; No, 3. This is the more remarkable, because that definition is at the bottom of one of Henry George's strongest arguments.

The agreements are less nearly unanimous in regard to the other seven definitions, yet a very great majority of those who responded to the circular expressed agreement with the definitions as formulated by the League. To the proposition, "A tax upon ground rent is a direct tax and cannot be shifted," the

answers were: Yes, 108; No, 26. Of 122 economists who expressed themselves on the statement, "The selling value of land is, under present conditions in most of the American States, reduced by the capitalized tax that is laid upon it," 105 said Yes. To the next definition, "hence the selling value of land is, to the same extent, an untaxed value, so far as any purchaser, subsequent to the imposition of the tax, is concerned," the "vote" was: Yes, 95; No, 24.

Readers of Henry George's *Progress and Poverty*, but more especially persons in Boston and vicinity who have been in the habit of attending these single tax banquets, or of reading in next morning's papers reports of President Fillebrown's masterly setting forth of the true single tax idea, as held by the Massachusetts Single Tax League, will recognize in the language of these definitions above cited the pith and marrow of what may be called the single tax vocabulary. Now, it is of importance, indisputably, to have certain agreed upon definitions as a basis for argument on questions that seem, to minds untrained in such matters, so abstract a theme as political economy. As we understand, the sole immediate purpose of last evening's banquet was to demonstrate that there is a broad and solid ground of agreement on which economists stand substantially together, however much they may differ about the single tax or other questions. That endeavor seems fair and wise. It will make future discussions of disputed points clearer, kindlier, and more truth-revealing.

It was to be noticed last evening at the Brunswick that the Single Tax League had for its guests an extraordinary large proportion of college and university professors. In fact, nearly all of them were of that description. Even people who most distrust and dislike the single tax movement, can hardly withhold a tribute of admiration to the sublime audacity with which the League hunts big game.

The New Bedford *Standard* published a two column editorial, consisting, principally, of a synopsis of Professor Seligman's address, with copious extracts. We select a paragraph:

"Professor Seligman does not accept the single tax doctrine,—at least, not in the way in which the professed single taxers talk about it,—but he agrees that there is more in their basal contention than is seen on the surface. The contention is that property in land is wrong; property in all other things is right; that property in land is a social product, but property in everything else is an individual product. They very properly point out that property in land is not the product of anyone's labor, drawing a distinction between land and labor products. But Professor Seligman says that the painful experience of mankind has evolved private property in land, as it has evolved private property of other descriptions, for reasons of social utility and convenience.

Where the single taxers appear to him to be right in is that in taking a broad view of social relations we see that there is a distinction between labor products and the results of privileges. And we all feel in some way that there is a distinction between what a man thinks he himself is producing and that which society at large helps him to produce. The single tax champions are quite right in saying that one of the fundamental privileges is the possession of land; but they ignore, apparently, other privileges, like those of patents and copyrights, franchises granted by the State, such monopolies as the sugar trust, produced by the stress of economic and social conditions, and those which are more or less dependent upon the protective tariff. All these are largely the result of privileges, and yet they are not land values."

From the New Bedford *Mercury*.

The Massachusetts Single Tax League has suffered, it feels, from the experience of having to defend recognized fundamental principles of political economy which uninformed people regard as part and parcel of a new-fangled theory. So the League has endeavored to secure the acceptance of certain fundamental propositions, and has submitted a series of definitions and statements to a group of economists, asking for a vote of assent or dissent, or suggestion. The League offered eight propositions, all of which were agreed to by the majority.

Such an agreement will greatly facilitate economic discussion, and is a step toward a solution of social and economic problems, whether that solution is the adoption of the single tax idea, the idea of the socialists, or neither. While Professor Seligman, who was to be the chief guest at the gathering of the single taxers last Friday evening, could not be present, he forwarded his address, in which he discussed interestingly the problem of private property, and the justification of property. Professor Seligman does not agree on all theoretical points with the single tax advocates, but he agrees to the necessity for practical tax reform.

Abridged from the Cape Ann *News*, Jan. 11th.

One of the most unique gatherings ever held in Boston was the banquet of the Single Tax League held at the Hotel Brunswick Jan. 11th. It was unique because it was not as such occasions usually are, an evening devoted to preaching the doctrine of the cult, but rather to the attempt to evolve a common ground upon which the single taxers and their opponents could stand and from which a discussion could start without wasting time in disagreeing about points upon which all economists should be agreed.

Professor Seligman, of Columbia University, who was to have been the principal speaker of the evening upon the subject, "Agreements in Political Economy in Their Relation to Tax Reform," was kept away by sudden illness. His address, which was

sent by a special messenger from New York, was read by Prof. Charles J. Bullock, of Williams, who also spoke upon the same subject.

The single tax movement is growing in public favor largely because it rests upon a common sense basis. It conducts its arguments in a temperate way and has won respect where it has not made converts. Most economists speak politely of the movement, and few deny that it is based upon a large measure of fundamental truth.

The Single Tax League, in which this reform movement is centred, is doing an educational work rather than promoting a controversy. Its lecturers always seek questions, and answer them as fully as possible. There is no attempt to equivocate or to dodge an issue. The result of this method has been that many have been led to read and study the subject of public finance more thoroughly than would otherwise have been the case, and if their study has not ended in making them single taxers, it has at least given them a broader and better view of the whole subject of taxation. And the diffusion of knowledge thus induced must inevitably

result in a liberal degree of tax reform which, if it does not fulfil the ideas of the followers of Henry George, will at least be more scientific than the present slipshod method. So the League is doing good all the time, actual good to our State and city governments, and it is at the same time increasing the number of believers in the single tax gospel.

Professor Bullock's address was a notable contribution to the science, and certainly had a tendency to harmonize conflicting opinions and theories, paving the way to the study of the single tax ideas not as reform propaganda, but as economic theory. Perhaps too much attention has been paid in the past to the former aspect of the question. Much has been said about the social results of the adoption of the single tax, but it is likely that more progress would be made if we postponed that consideration for a time and examined the question first from the point of view of public finance. For it is by no means the least of the merits of the single tax that it affords the most practical and scientific method of taxation that has ever been conceived.



MISCELLANEOUS.

The Women's Henry George League of New York City are holding public lectures every Sunday evening at Civic Hall, No. 128 East 28th street, Manhattan. The meetings have been very successful, and the ladies are to be congratulated. Following are the speakers and subjects for the six coming meetings. Free discussion follows each lecture:

January 19, 1902.—"The Trusts' Challenge to Government: How Shall it be Met?" Hon. John DeWitt Warner.

January 26, 1902.—"The Line of Least Resistance," Mr. George L. Rusby.

February 2, 1902.—"Aristocracy and Democracy," Mr. Henry George, Jr.

February 9, 1902.—"The Progress and Results of the Single Tax Movement," Mr. Hamlin Russell.

February 16, 1902.—"The Relation of Nationalism to Socialism," Dr. Gertrude B. Kelly.

February 23, 1902.—"War," Mr. Ernest H. Crosby.

"Smaller Profits and Reduced Salaries and Lower Wages: the Condition, the Cause, and the Cure," by A Business Man, is the title of a little vest pocket pamphlet published by Frank Vierth, Cedar Rapids, Iowa. Single copies are five cents each, but one hundred or more may be had at two cents a copy. It is a most admirable statement of our principles, and is illustrated with tables and line drawings.

In one conspicuous place was the fight in this fall's campaign made consistently and boldly along the lines of true democracy, and only in that place did a pronounced and sweeping victory crown the efforts of the party. In Cleveland, Ohio, the issue was clear and definite, and under the lead of probably the ablest and most far-seeing democrat in public life to-day, Tom L. Johnson, the party carried the rabidly Republican county of Cuyahoga by a rousing democratic plurality.—JOHN MOODY, in Elizabeth, N. J., *Times*.

In the *Brown Book* of Boston for November Peter MacQueen relates an interview with Tolstoi. The following paragraph is of special interest:

"Tolstoi also spoke freely on his great efforts in behalf of Russia. "The Slav," said he, "is the most radical man in existence. When the Russian revolution comes it will be more thorough than the English, French, or American. Things in Russia, however, will grow worse and worse until this change comes. We have a better chance here than even you have in America, to illustrate the single tax theory. Here we absolutely have enough of land to provide for every Russian. Your people did not give Henry George the credit he deserved. He was one of your brightest stars. But you are becoming more and more commercial. During the period of the Civil War you produced a perfect Pleiad of noble writers: Emerson, Whittier, Longfellow, Thoreau, Ballou, Walt

Whitman, and Lowell. Now your great minds are those of your millionaires. Andrew Carnegie and Pierpont Morgan have taken the places of Emerson and Thoreau."

There has been imposed a tax of \$10,000 on the Lafayette relics imported from France by J. Pierpont Morgan and Levi P. Morton. These were imported with the intention of presenting them to the Congressional Library at Washington. The cost of bringing them here was \$40,000. So the Government will fine Messrs. Morgan and Morton \$10,000 for a gift to the Government of \$40,000, or of relics, the value which really cannot be estimated in money. It is a queer proceeding, but it is in harmony with the letter and spirit of our tax laws, the object of which is to hinder as much as possible all wealth production and wealth accumulation. We quarantine wealth as we do infection.

Another recent and curious decision is that of the Court of Appeals of this State, which is to the effect that charitable institutions must hereafter pay the State inheritance tax on bequests; \$20,000 left by the late Charles P. Huntington to the Roosevelt hospital is subject to this tax. That is to say, though Government often endows such institutions, when others dying leave endowments, the Government confiscates a portion of them, paying out with the right hand and taking back with the left. Doubtless this is logical

and in strict accordance with the law. But it is all as funny as any of Gilbert and Sullivan's creations.

"OUR TOM."

(Some of the things said of him during the recent campaign in Ohio.)

What is the use of mincing matters with Johnson? There is and should be no issue between the democratic and republican parties on the tax question. He is simply trying, with the aid of his servile newspaper organ, to make taxation a personal issue, in the hope that he can drive an entering wedge for the single tax theory and boost himself one step nearer the White House, on which his eyes are longingly fixed.

The voters of Cleveland are not in a mood to be buncoed again this fall as they were last spring. They will not indorse the single tax theory now, because the taxes upon the homes of the people are high enough.

—Cleveland (O.) *Leader*.

Everyone knows that Mr. Johnson's campaign against the railroad companies is only a political subterfuge. Mr. Johnson aspires to political honors, and especially to a seat in the United States Senate. He has singled out the railroad companies for attack because he thinks it is popular.—Columbus (O.) *State Journal*.

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