



THE  
**SINGLE TAX  
REVIEW**

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



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JOSEPH DANA MILLER, Editor and Publisher.



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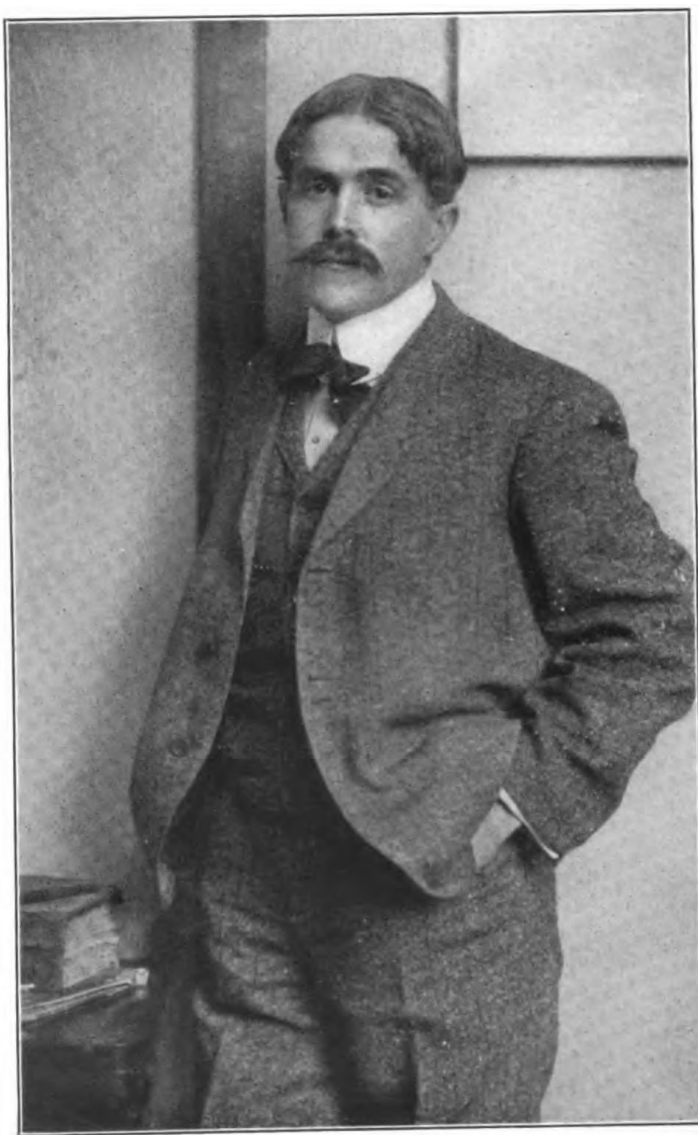
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DR. MATTHEW GAFFNEY  
(See page 59)



# THE SINGLE TAX REVIEW

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## TOLSTOY AND HENRY GEORGE.

(*For the Review.*)

By ERNEST CROSBY.

Count Leo Tolstoy is enjoying the experience of being called every opprobrious name under the sun by almost all the leading journals of Christendom, ranging from "common scold" to "anarchist," on account of his recent political letters, but the fact remains that these same journals with one accord devote leading articles to him, and the Nestor of them all, the *London Times*, from time to time gives up whole pages to the publication of his essays verbatim, an honor which they would hardly pay to any other man alive. Tolstoy can afford to disregard the rude remarks of his editors so long as they permit him to say what he likes to the greatest audience ever provided for a private citizen attacking all the conventions of his time.

It is his letter on the land question to which I wish to draw particular attention. (Note: Extracts from this letter appear elsewhere in the Review.) This question has always held a prominent place in Tolstoy's mind. When, as a lad of eighteen, he entered upon the management of his estates, he was puzzled by the difficulties of the situation. It seemed impossible to be a good landlord. It was an inhuman relation which prevented him from getting *en rapport* with his tenants. They suspected his motives and resisted his efforts to introduce new machinery and to improve the methods of agriculture. He could do nothing with them, and he found relief in writing a little novelette entitled "A Russian Proprietor," which rehearsed the trials of the young Prince Nekhludoff upon his inherited estates—which name was another for Leo Tolstoy. It was as a revelation that the books of Henry George came to him in the early nineties. When I visited him in 1894 he urged me to become acquainted personally with Henry George, and expressed his great admiration for him and his theories, and not long after in a letter to me he declared that if he were Tsar he would establish the Single Tax, call a national convention and then abdicate. When his last great novel "Resurrection" was written, it is significant that he picked out the same Prince Nekhludoff, the "Russian Proprietor" for his hero, and now he represents him as a thorough convert to the principles of Henry George, applying the Single Tax as well as he could to his own property. This has always been the first political and economic reform in Tolstoy's opinion—not only in importance, but chronologically. It must come before the national convention and the overthrow of the autocracy. It must precede all other legislation of a



remedial nature. And the reasons are not far to seek. Slavery was abolished in America and in Russia at about the same time. In Russia it required the signing of the name of the Tsar. In America it necessitated four years of horrible warfare. Landlordism is a kind of slavery. Is it worth while to set up institutions deliberately which will make its overthrow as difficult in Russia as it is in America? Russia really has the advantage in facing this reform. The vast prestige which attaches to the name of the Tsar, the religious superstition with which the mass of the people regard him, can easily be used to establish just relations between man and the soil. Would it not be wise to take this step first? A Russian parliament, composed in large part of landed proprietors, would be as little likely to establish the Single Tax as the Senate of the United States. Even if the parliament were composed of peasants, it is not probable that they will have more intelligence than American farmers, and see the benefit to agriculture itself arising from such a measure. The one kind of body which would be most likely to consider the proposition favorably would be a commission of experts, such as the Tsar always appoints in such contingencies, and such as before now (in the case of the abolition of serfage, for example) have had the patriotism to report measures which seemed to be opposed to the interests of their own class. Tolstoy is right when he advises the Russians to deal with the land question first.

And is he wrong in speaking rather contemptuously of other liberal reforms in comparison? I hardly think so. America and Western Europe have enjoyed them all for a century, and yet the fundamental need of securing to every man an opportunity to work and the full value of his labor is as yet unsatisfied. Man cannot live upon ballots and free speech alone, and as methods of securing justice they have certainly been a disappointment. Tolstoy has been called an imbecile by some of our newspapers, and they have denied to him all right to a respectful hearing because he calls Nicholas, William, Edward and Roosevelt all tyrants by the same title. This is a superficial kind of criticism. Mr. Roosevelt is not much of a tyrant, personally, it is true, this side of the Pacific, but perhaps Nicholas is not much of a tyrant personally either. But each of these gentlemen is the figure-head of a system which involves a good deal of tyranny. The essence of tyranny is tribute. We threw off our allegiance to King George on account of a trifling tax on tea and enunciated the principle, "Not one cent for tribute, millions for defence." But we are paying tribute in America to-day at every turn. On every thousand feet of gas we buy in our cities, we are mulcted at least half a dollar as pure tribute. For every telegram, for every express parcel, we pay at least twice the value of the service. We are held up in the same way by telephone, railway, electric light and various other companies. What would Benjamin Franklin and Sam Adams think, I wonder, if they came to New York to-day and found themselves obliged to pay five cents for a two-cent trolley ride, and then, instead of occupying the seats for which they had paid, were forced to hang to straps for dear life while the breath was almost crushed out of their bodies by their fellow-sufferers—what would they think, I wonder, of their degenerate descendants? A tax on tea, indeed! Why, we are paying a tenfold tax on almost everything. All the other commodities, except tea, that Franklin and Adams bought, had their prices fixed by a free, open and healthy competition in which they took part, and that in a country in which there was plenty of free land and raw material; and we may be sure that they rarely were obliged to pay for anything more than it was worth. With us all these elements of



a free contract are absent. Monopolies hedge us in on every side and exact what tribute they please. We actually consider dollar gas as a great legislative achievement, when everyone knows that gas can be furnished at a profit at less than fifty cents. Monopoly fixes prices without competition, and it is the right to compete which we ought to enjoy in the fixing of prices. The fixing of prices by monopoly without competition is the new taxation without representation, and it calls for a revolution with far more reason than any tyranny which we suffered in 1776. This tyranny is economic and that was political, perhaps you answer. But what is the difference to the man who pays the bill? And the economic tyranny exists by the permission of our political system, by the favor of legislation and friendly courts, by the grace of constitutional provisions upholding vested wrongs and the obligations of unjust contracts, by the alliance with political parties and election contributions and the hierarchy of political bosses big and little. A tax on tea! Why, how absurdly sensitive our ancestors were! The surface government at Washington is not the true government. Let us not deceive ourselves. The President and Cabinet are the gilded pipes on the organ, which never emit a sound. Dig in Pennsylvania Avenue and you will find the pavement of Wall Street underneath. Wall Street is the real king, the real tyrant, and it is entrenched behind monopoly, and the fundamental monopoly is the monopoly of land, of situation, of elbow-room, where the value of elbow-room is counted in gold dollars. And it is to this that a century and more of free press and free speech and free elections have brought us. Is Tolstoy so far wrong when he says that the Russians need some other kind of reform?

The question presents itself more simply in Russia. Their civilization is not so complex as ours. Fewer people have crowded into the cities, and the vast mass of the population is still agricultural. They see wealth from day to day coming out of the ground. They know that the earth is the mother of riches and that to control the soil is to control the people who live on it. City people are the most ignorant of men. I remember once, when I was a very small boy, announcing my intention to do something very grand when I grew up. "Where will you get the money?" asked a sceptical by-stander. "Out of my pocket," I answered triumphantly. And so in town men think that money comes out of banks, and food out of restaurants, and other things from stores and markets, and it is easy to fool them. But the countryman knows that it all comes from the land. So it is at least in Russia. For our country-people have already been contaminated by the town-people, and they are now possessed by the idea that there is a goose in the city that lays golden eggs, and the young men desert their homes for the city as soon as they can, hoping in some way to get something for nothing, and those who succeed do harm to the country instead of good, and usually become parasites instead of producers. And so it is that the Russian people, with all their ignorance, see clearer than we do on this one question of the land, and if they only insist upon having it settled first, it is not impossible that they may show the rest of the world how to treat it and thus take the lead of humanity, instead of bringing up the rear. And for this I fervently hope.

To Count Tolstoy the Single Tax seems to be almost exclusively an agricultural matter, viewing it as he does from the standpoint of a Russian landlord. I find here in America that Single Taxers often fall into the same way of talking, and thus give an opportunity to our opponents to say that we desire to turn back the wheels of progress and



return to the primitive world of individual tillage of the soil, and to throw away all the benefits of large co-operation, machinery, etc. Now as a matter of fact the Single Tax does not commit itself to any particular future method of production. It is a mathematically accurate method of putting an end to the inequalities and iniquities of monopoly, and it would work just as well in the city as in the country. In fact, the most glaring evils of the private absorption of unearned increment occur in our cities. While it would be possible under the Single Tax for a dissatisfied workman to find plenty of land on which to set up for himself, I do not anticipate that at first, at least, very many would have recourse to this outlet. The very fact that they could would assure them good terms in the employment in which they were already engaged, and for a long time there might be no great change in the system of production, except that all would find work and be well paid for it, and that no one could live without working. The future character of industry would ultimately depend upon the tastes of mankind. When monopoly-profits become impossible, a good deal of our present production may become undesirable. When things are made chiefly for use and not for sale, and when all the present methods of stimulating business are dropped, industry will become more natural, and we may prefer to go without a great mass of shoddy, brummagem and pinchbeck stuff which our factories now turn out to meet a degenerate demand. At the same time, when it is discovered that a man cannot fleece his neighbor better in the city than in the country, it is not unlikely that the flow of country-people into town may grow less and less until our over-swollen cities dwindle to the healthy dimensions of ordinary sea-ports and market-towns. All this would eventually involve a much larger agricultural population, but such prophecy is guess-work at best. If the contrary results prevail and under the Single Tax cities grow larger and combinations of capital greater and more powerful, and the complexity of our civilization becomes still more complex (all of which is most improbable) still, even in such an event, the simple device of Henry George would, under such circumstances, or any other, afford an easy and practical method of securing economic justice. Let it be said once for all that the Single Tax does not necessarily imply the cultivation of the soil by small occupiers nor anything of the kind. It implies nothing but a "square deal," and men will then live as they prefer in a square civilization.

Some critics of Tolstoy say that if the peasants are crowded now in their half of the surface of Russia, they would soon overrun the other half if it were given to them. This criticism overlooks the fact that it is a question of justice which we are facing, and that if justice requires the turning over of the surface of Russia to its people, we are not to worry over the results. It is the old Malthusian argument again, which nature has a way of its own for answering. It is clearly a law of nature that as people become more intellectual and refined, they become less prolific. It is a little odd that while half our philosophers lie awake at night in fear of the overpopulation of the world, the other half are worrying over race-suicide! The great reproductive strength of the Russian moujiks is largely due to their poverty and ignorance, and when they have land enough to improve their condition, it will diminish of itself.

We all owe a vote of thanks to Tolstoy as Americans for fixing the attention of the world upon our more or less neglected fellow-citizens. He once performed this service effectively for Garrison. I am ashamed to say that this great man was merely a vague name to me until I read about

him in Tolstoy's "The Kingdom of God Is Within You," and then pursued the subject in the admirable "Life of Garrison" by his Children, one of the most fascinating of books. And now Tolstoy is doing the same service for Henry George. And I think that Tolstoy is pretty nearly right, too, when he says that the teachings of George have fallen into great neglect. Compare for a moment the Single Tax progress with that of socialism and you will see what he means. In England they are only beginning to talk of taxing land-values at all—not of taking the whole unearned increment, mind you, but of taking a small fraction of it, such as we have always collected in America. We Single-Taxers who see our few journals and hear our few speakers are apt to have the idea that we are cutting a pretty large figure in the great world. But it is a mistake, and most people know nothing of us or our movement. It is hardly worth while to conceal the fact. The prospects for the Single Tax seemed far brighter twenty years ago when Henry George was a candidate for Mayor of New York than they ever have since. When it triumphs, it will probably be after some great economic deadlock (like the great coal-strike, only much greater), when our leaders will be the only people with a simple and practicable plan of action. Such a crisis may occur first in Russia, and the autocracy of Nicholas is easier to handle than the autocracy of Roosevelt. Hence let us hope that Tolstoy may be able to bring the advisers of Nicholas over to his views, and let us welcome him as a powerful ally in the work of arousing the rest of the world to the fundamental importance of the land question in comparison with all other industrial questions whatever.

Rhinebeck, N. Y.

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## THE PRESENT STATUS OF THE IRISH LAND QUESTION.

*(For the Review.)*

By THOMAS SCANLON.

It is difficult to write about Irish affairs from the standpoint of pure political economy, seeing that in that country the working of economic laws is so much obscured by artificial influences. Parliament is always doing something with Ireland, or with Irish land, to be more literal, and in addition the people themselves are always doing something of a nature to disturb the equilibrium of economic forces. Between agitation and legislation there is little chance for the normal operation of supply and demand. If legislative activity led to happiness, Ireland ought to be the most happy part of the British Empire; every session of Parliament is largely an Irish session and every year there is a fresh agitation to remedy something which previous legislation has left undone. Unfortunately this tendency to "pitch into" the government, and to regard it as being at the bottom of all Irish miseries, has reached limits which no friend of progress can contemplate with satisfaction; the important part which individual initiative and enlightened social co-operation can effect in moulding a nation's character is undervalued. Mr. Horace Plunket in his recent book on "Ireland in the New Century" lays great stress on this national



defect. He and his friends are doing their part to awaken the people to a sense of their responsibilities in this matter, and their efforts have already met with encouraging success, although, speaking generally, it must be said that they have not received much support from the "machine" politicians.

But while Mr. Plunket and his friends are on the right track in spurring the people into a sense of industrial self-reliance, it is, in the main, true that the responsibility for Irish miseries has in the past rested, and in spite of many recent concessions, still largely rests on the British Parliament. For at the root of these miseries is the vicious land system—now in process of being got rid of by the payment of "a brigand's ransom," to quote the words of a well-known British Single-Taxer—and at the back of this system is the British Parliament, without which it could not last a day. The landlords were "the British garrison." The people felt that their exactions were unjust, but, however they might try to throw off the burden, the government always supported their proteges with bayonets, and threw upon the shoulders of the people, as an additional burden, the expense of maintaining this unnatural state of things. It is not too much to say that the bulk of Irish crime is and always has been of an agrarian character; that is to say, it has its origin in disputes about land—disputes which would not exist at all if men's equal rights to the soil were guaranteed by statute. The cost of maintaining the police force in Ireland is about \$7,500,000, or about three times what it costs in Scotland; a country where non-agrarian crime is much greater than in Ireland. The abnormal cost of the Irish police is explained by the fact that they were necessary to collect the landlord's rents from an impoverished people and to keep in position a land system condemned by national public opinion. Other countries, it is true, are afflicted with landlordism. England and Scotland have it, but it is of a much milder type than that of Ireland. The landlords in the two former countries are, to a considerable extent, capitalists, spending large sums of money on their estates, in draining and fencing, as well as in building and repairing the farmers' houses, barns, stables, etc. In Ireland the landlords, with few exceptions, were rent-squeezers and nothing else. They did not even, as a rule, condescend to live in the country they robbed, but stayed away in London or Paris and employed agents to do the squeezing for them on a commission contract. They made few or no improvements on their estates, but they, too, often confiscated those made by the tenants in the shape of a rise of rent. Hence the stoutest apologist of landlordism had to admit that the Irish landlord was no credit to his species. John Stuart Mill many years ago, in the name of the science of which he was then regarded as the chief exponent, declared, in his "Principles of Political Economy" that landlordism as it existed in Ireland was indefensible. How the system continued to grow in public disfavor and detestation until it is now in the last stages of existence is a rather complicated story. Those who wish to follow it at length will find it graphically and eloquently told by one who took the leading part in the destruction of landlordism in Michael Davitt's "Fall of Feudalism in Ireland," published two years ago.

The year 1870 may be said to mark the first intervention of the State in the direction of mitigating the arbitrary power of the Irish landlords. Mr. Gladstone's Act of that year interfered with the landlord's "right to do what he liked with his own," to the extent of recognizing the principle that the tenant, too, had some rights in the soil. It protected the latter against arbitrary disturbance, so long as he paid his rent, and recognized

his claim to the value of his improvements. It did not, however, take away from the landlord the power to fix an outrageous rent, or to evict for non-payment of that rent. The Act of 1881 remedied this. It called into being, for the first time in history, a legal tribunal which undertook to decide what was a fair rent between landlord and tenant. The rents so decided upon were to remain fixed for 15 years, after which they could be again revised. The prices of farm produce were to be the main guiding principle in fixing rents. When this court went to work it soon knocked off a slice of the landlord's income, estimated at about 20 per cent. on an average; and on the second occasion of its employment it knocked off something like 20 or 25 per cent. more. And while the landlord's charges on the land were thus legally curtailed to 55 or 60 per cent. of what they used to be, the landlords were chagrined by the novel spectacle of seeing, in many cases, the tenants dispose of their interest in their holdings at a higher price than they themselves could get for their interest. The changed spirit of the times was thus brought home to them in a forceful manner, and they shouted "confiscation," but it was no use. Parliament was committed to the principle of rent-revision, and it could not repudiate the work of the tribunal it had created. Of course the plain truth of the matter was that the large slices struck off the landlord's rents did not mean so much value left in the tenant's hands; it only meant so much value that was non-existent; the farms had simply failed to produce it, for, as I have said above, the prices of agricultural produce was the basis upon which the court values gave their decisions, and these prices had gone down sweepingly. Indeed, it is doubtful whether, taking the whole period from 1881 to the present time, the reductions in rent, great as they are, have kept pace with the decline in the price of produce.

The idea of buying out the landlords also received practical recognition, in a limited way, in the Act of 1870. If a tenant could find one-third of the purchase-money of his farm, he could, under that Act, borrow from the State the other two-thirds, and thus become the absolute owner of his farm subject to repayment of the installments. In course of time two-thirds was felt to be too small a proportion, and it was increased to three-fourths in 1881, making it more workable. But a still greater impetus was given to the peasant-proprietary movement by Lord Ashbourne's Act of 1885, under which the State provided all the purchase money for the tenant, he repaying the amount with interest, by installments extending 49 years. However, the frequent intermeddling of the legislature with the relations of landlord and tenant created a state of uncertainty in which bargains were slowly made, each side speculating upon what the legislature would do next; meanwhile there was much agitation and little agricultural improvements, the situation was intolerable; finality was the one thing wanted, and it was plain that this finality had to be sought in the extension of the plans for the abolition of dual ownership.

Out of these circumstances arose the Act of 1903, often referred to as "the King's Act." It is purely voluntary in its operation, but it holds out baits to both sides to induce them to come to terms. The tenant is offered the freehold of his farm on payment, for a term of 66 years, of a sum considerably less than he is now paying as rent, while the landlord is offered, besides the capital value in hard cash, of his interest as agreed to by the tenant, a State gratuity of 12 per cent. upon the purchase-money; an extraordinary instance of legislative generosity with the taxpayers' money. Indeed, it is no wonder that the landlord class regard the Act as "a distinct remedy for past statutory injustice."

The plan of the bill was this: A price was to be agreed upon by landlord and tenant at which the land was to be sold. This price was to be sanctioned by the government, who had to see that the land was worth it, for it was to be mortgaged to them for that amount. The landlords were to receive this sum from the government in hard cash, the government raising the money from the public by the issue of land stock, the interest and principal of which were to be paid off by the tenant in 66 years as above noted. The provision to pay the landlords in hard cash and not in land stock, which was subject to depreciation, is another illustration of the government's tenderness towards those precious members of society. It was to enable them to pay off the ruinous debts they had contracted and to enable them to make advantageous arrangements for the investment of the balance of their money. But this provision necessarily set limits to the progress of land purchase, for the government could not undertake to raise by loan an indefinite sum of money at an increasing rate of interest to be available to meet any given condition of the land market. Five million pounds sterling per year was the amount which, it was estimated, would be required for the purposes of the Act for the first three years, but in this matter it would appear that the government reckoned without their host.

The success of the Act—if the mutual disposition to take advantage of it be a criterion of success—has been phenomenal. The tenants in their eagerness to taste the sweets of ownership are going forward in bodies and binding themselves to pay for their farms, in many cases as much as 25 years' purchase on their judicial rents. If to this we add the amount of the government bonus, the landlord would thus receive 29 years' purchase for the land. It is unfortunately true that the Irishman places a value on his farm which has often little relation to its agricultural capabilities. He regards it as an object of sentimental attachment, like a relic or a picture, and though the rent which he pays for it often comes from America or England or Scotland, instead of being derived from the sale of its produce, it is still the same farm to him; the home of his ancestors and the centre of his early associations. Anyhow the sale of land has within the past 18 months proceeded by leaps and bounds, and has in fact entirely outstripped the financial arrangements made by government for carrying it through. The stipulated £5,000,000 has been many times exceeded in the volume of sales now agreed upon and awaiting completion in the land courts. There is something like a purchase fund famine in Ireland just now. Many landlords who have sold their estates on paper cannot get their money; the land court treasury being empty. However, while this article is being written, news has come to hand that fresh loans will be issued by government, additional money raised to remedy the deadlock that has arisen. Assuming that the sales now agreed upon are carried out, about one-third of the tenanted land of Ireland will have changed hands. At this rate the whole of the land will have been transferred to the tenant's possession in half a dozen years from now. But much may happen in Irish politics between now and then.

What will be the position of the respective parties after the land has changed hands? The landlords will have become capitalists, investing their money in commercial securities, though doubtless most of them will still live in Ireland on their unsold homes. It may be that in their new situation they will acquire habits of thrift and industry, which their previous training and caste prejudices never allowed them to do and may invest some of their capital in developing the resources of the country they



had so long blighted. But this is only a conjecture not to be too readily entertained.

And what of the tenants? They will be bound, for two generations, to pay the annual installments of principal and interest to government. The grandsons of existing tenants will find themselves in complete possession of the farms. But so far as one can judge there will be nothing to prevent large farms from buying out the small ones, thus tending to the reformation of large estates and to the growth of a new type of landlordism. Furthermore, the Irish tenants who are now buying out the holdings with such avidity are saddling themselves with the risk of future depreciation in the price of products; a very real risk. And they are also saddling themselves with the risk of future taxation of land values. "What I want to know is this," said a shrewd northern tenant quoted recently by a writer in the *Fortnightly Review*. "We sign and then we are landlords ourselves, and we have to pay installments to the government. Now suppose we've paid for 20 years and then the government puts a heavy tax on land, where are we?" That honest farmer was under no delusion as to the possibility of shifting such a tax.

The effect of the Act is, speaking in an economic sense, to give landlordism a firmer footing than ever, for the more frequently land has passed through the market the more sacred it becomes as an article of property in the eyes of most people, and the more unjust it will seem to them to tax a commodity which has been so often purchased and repurchased with "honestly-earned wealth." The tenants have been caught in the trap set for them by the government with the connivance of its friends, the landlords. They have agreed to shoulder for all time the responsibility for a bad system which they did not create, but of which they were the victims, and they have allowed (or at all events are allowing) the really guilty parties to retire from the scene with all the booty they can carry. And when all is said and done it cannot be argued that a system of peasant-ownership is likely to put the land to its highest productive use. Aside from the question of the sale of land to occupying tenants, the Act also undertook to deal with the question of finding farms for evicted tenants and breaking up the big grazing farms which exist in many parts of the country and which, by reason of their wholesale displacement of tillage, and the substitution of cattle for human beings, are objects of general public odium to the people around. In these respects the Act may be said to have broken down; very little has been done to bring about a settlement. Meanwhile the "graziers" are frequently boycotted, and a state of things similar to what existed in 1881 and 1882, but on a smaller scale, exists in some localities.

But a movement has lately arisen in Ireland from which considerable good may be expected, as it deals with a subject hardly less important than the settlement of the farmer's grievance, by the movement for the better housing of the working classes in Irish towns. There was formed little more than two years ago the "Town Tenants' Association," and judging from the report of its recent annual meeting, it is proceeding upon correct economic lines, and if it is maintained on those lines it is calculated to be of great educational value to the Irish people in working out their industrial emancipation. Mr. Michael Davitt and Mr. John Ferguson (Glasgow), names which stand for true principles of land reform, have lent the movement their support. The former in a letter sympathizing with its objects, declared that the taxation of land values was the only means whereby the tenement evils which disgrace such towns as Dublin,

Cork and Limerick could be removed. The latter also gave sound and pertinent advice. He said:

"You will touch the bottom principle when you make a separate valuation of house and land, and appropriate the increased value of the land which arises by city and town improvements made at the expense of the whole community, to repay to the whole community its expenditure, and thus whilst your city expenditure may, and will, increase every year, the rate upon each ratepayer will grow less year by year until your improving towns may all become, as over 500 have become in Germany, "rate free."

Under such competent guidance the new movement ought to do great good. The tenant-farmers as a body have, up to the present, given it no support. Indeed, it may be said to tread on their corns, for they hold, in many cases, the land on the outskirts of towns which is wanted for improvements, and they are likely to want their pound of flesh as much as did the original landlord whom they are supplanting. But beyond a doubt the liberation of land for town improvements is one of the sorest economic needs of Ireland. The tumble-down dwellings, wretched hovels and absence of anything that deserves the name of sanitation are unfortunately too characteristic of most Irish towns.

While so much is being done to make life in Ireland more tolerable for its inhabitants, it is unfortunately too true that emigration goes on even more strongly than before. The population, as vital statisticians have pointed out, now consists largely of children and old people; there is a conspicuous lack of the matured, adult element; the element that is wanted to do the constructive work of a nation and to keep it from falling back in the international race. The children as they grow up begin to turn their faces across the seas where so many of their kindred already are, and it may be that they draw a too roseate picture of the career that awaits them there, and have not sufficiently weighed the alternative advantages of remaining at home and taking their share in the development of their country. It may be that, after all, emigration is not so much a necessity as a habit. The view that grazing farms exist because there are no men left to till them may be as correct as the view that the grazing farms have destroyed the tillers' occupation. Indeed, in the harvesting season in many districts there is a genuine scarcity of farm help. There is potential wealth in Ireland if improved arrangements were made for producing it. Take agriculture alone for example. Although this is the main industry, it is pursued in a very primitive and wasteful fashion, the advantages of co-operation, which have wrought such a wholesome change in Denmark and elsewhere, have not been availed of in this distracted land. Political and religious differences loom so largely in men's eyes as to prevent their coming together for this general economic advantage. "Are you a Protestant or a Catholic?" is the first question usually asked by employers when engaging labor. Mr. Plunkett in his able and entertaining book relates how, when his schemes for the popularization of improved plans for making butter were being brought before the people in the south of Ireland, a Rathkeale nationalist vehemently insisted that not a pound of butter would be made in Rathkeale except upon approved "nationalist principles." These stupid sentimental prejudices are declining no doubt, but they are powerful enough still to keep apart those social elements which would make for a fuller industrial life.

If Ireland is ever to become prosperous her people must cease to think of the Battle of the Boyne and the Treaty of Limerick, the char-

acter of Henry the Eighth and Queen Bess; they must agree to differ as to what sort of a place heaven is and what denominations of Christians are excluded from it, and recognize that in this practical world at all events both orthodox believers and heretics may blend their enterprise, capital and labor for worldly purposes without endangering their spiritual interests. Prosperity in any country must depend upon freedom to use the land and a disposition to use it. The recent Act gives the Irish people the former in a qualified sense at least; the latter element the people must supply themselves. The Irishman is not afraid of hard work nor is he deficient in intellectual qualities, as no American reader needs to be told, but in thrift, perseverance and general level-headedness he is hardly the equal of the Scotchman or Englishman. But it would be strange if, having lived for centuries under a land system whereby he had nothing to gain from his own industry, he did not suffer from defects of character. The measure of local self-government which Ireland now enjoys may be expected to deepen Irishmen's sense of responsibility and a national Parliament in College Green would doubtless do more in that direction. But while there is agitation there cannot be prosperity. Agitation stops the investment of capital and compels labor to work at the line of least advantage. It operates like a war upon a nation's credit, making it impossible to borrow money for public enterprises except at a high rate of interest. It will be a happy day for Ireland when she can afford to dismiss her agitators and settle down to the task which Dr. Johnson declared to be one of the most innocent ones in which a man can be employed—that of making money.

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## THE COMMUNITY OF HUMAN INTERESTS.

(For the Review.)

By L. H. BERENS.

"No less comprehensive idea than that of the community of human interests can be made the basis of civilization."—William Clarke in *Contemporary Review*, January, 1899.

The profound truth of the above words will be readily admitted by those whose political thought is illumined and directed by what is known as the Single Tax philosophy. Yet if they glance at the facts of existing social life they are forced to admit that the community of human interests, if it really exist, is to-day abundantly hidden from the ken of the superficial observer, of the much-talked-of "man in the street." Mutual struggle, not mutual aid; conflict, not community; bitter strife, not harmonious co-operation, seems the predominant factor in the civilization of to-day, in the halting, stunted, incomplete civilization, the burden of which falls so crushingly on those least able to bear it. Within each separate community one sees signs of a continuous, degrading, brutal and apparently permanent struggle between the masses of mankind for a mere existence—a struggle not between man and nature, but between man and man; each man's hand uplifted against his neighbor; each seemingly isolated and unrelated, fighting his own individual battle, or, at best, that of his own class, caste, nation or race.

The established politics of the various nations, as revealed in their



domestic and foreign legislation, also fails to indicate the acceptance of any belief in the community of human interests. Quite the contrary. They are quite manifestly based on the assumption that the interests of the different individuals and classes of individuals within the nation, as those of each separate community, are necessarily opposed and conflicting. Nationalism, Imperialism, Militarism, Conquest, Empire, Fortified Frontiers, Standing Armies, ever-increasing navies, Yellow, White and Black "Perils," and, above all, Exclusion or Alien Bills, and "Protective" Tariffs; such are the typical fruits of this political standpoint. Cosmopolitanism, Home Rule and Federation, Peace and International Good-will, Justice and Toleration, and, above all, Free Trade, the free and unfettered interchange of services and commodities; such would be the typical fruits of national politics based on the universal acceptance of the necessary community of human interests.

But a hundred years ago, thanks to the great thought-movement we owe to France and the United States of America, it almost seemed as if the recognition of the necessary community of human interests had conquered for itself a permanent place in the minds of the thoughtful of the world. Liberty, Equality and Fraternity—or Freedom, Justice and Brotherhood—seemed inscribed on the banners of humanity never again to be effaced. Since then, however, the forces of reaction have rallied, and the old-time view, of the necessarily conflicting and opposing interests of each separate community, has gradually resumed its predominant supremacy in the minds of the masses of mankind. The foreigner, there is your enemy; this is the thought carefully and persistently instilled into the minds of the people of every nation by the privileged, predatory classes who rule over them and batten on their ignorance. With the result that the nations of Europe have been transformed into camps of armed men, men ready and willing, under the sanction of patriotism, and with the approval of the established churches, to spring at the throats of their brother-men in defence or in pursuit of national interests tacitly assumed to be naturally opposed to those of all other nations. Whilst towards the weaker, or "inferior," races and people their actions have been consistently such as to justify a great French publicist recently to declare that "they know of us only by our crimes."

To-day the highly cultured minds of the very superior people, whether strenuous or blasé, who play such a prominent part in modern politics, Justice and Liberty are quietly dismissed as vain illusions, or to be talked of only on public platforms with tongue in cheek. Equality is misinterpreted and rejected as an undesirable impossibility; whilst Fraternity is smiled at as an idle dream, and any contention of the necessity for the community of human interests being made the basis of civilization, if it is to endure, would be curtly dismissed as opposed to the facts of nature. And the average man, upon whose support they depend, would loudly applaud their verdict.

Under such circumstances it may be well briefly to reconsider the whole question, with the view of discovering which view is really in accordance with the facts, and which, therefore, is the more likely to afford a safe foundation for our political reasoning, for our political faith. To this end let us briefly inquire into the causes constantly impelling mankind to activity and to enter into social relations with their fellow-men.

Reason and universal experience alike teach us that men work in order to enjoy, in order to satisfy their wants, to minister to their desires, whatever these may be. Without work, without exertion of some sort, wants

cannot be satisfied, desires cannot be gratified. Self-preservation, as we are so often reminded, is the first law of Nature; and self-preservation constantly impels men to activity, to draw the means of maintaining life from its natural sources, or to obtain it from their fellow-men. Moreover of two or more ways of attaining a desired end, man, as indeed all other animals, naturally and inevitably select the one by which they deem it may be achieved at the lowest cost of labor, of pain, exertion or discomfort—in other words, their tendency is always to activity on the line of least resistance, or, what is equivalent, of greatest attraction. Individually, man is one of the most helpless, in association with his fellows he is the most powerful of all existing beings. Hence it is that self-preservation, as well as race-preservation, constantly impels man to enter into social relations with his fellows, to live a social life.

In short, it is because their own individual desires can be thus more easily and more thoroughly gratified that men constantly seek to enter into some sort of social relations with others, even with those of different habits, customs or color. On the overwhelming advantages of co-operation and division of labor, it should be unnecessary for us to dilate. Co-operation involves division of labor; and division of labor involves co-operation. And manifestly without some form of social life, or social union, however rudimentary, co-operation and division of labor are alike impossible. The animating principle, or hidden mainspring, of co-operation, of social life, is the reciprocal exchange of services; the individual rendering services, direct or indirect, to others on the understanding, implied or expressed, that he is thereby to be able to command counter-services from others. Moreover, we should do well to remember that trade, or the exchange of commodities, is but an extension of this reciprocal exchange of services beyond the more or less arbitrary limits of the factory, community or country.

Manifestly some accepted rule of conduct, some accepted basis of association, implicit or expressed, enforced or inherited, is a necessary condition of association and co-operation, of social relations, whether as between the individuals of the same community, or as between different co-operating communities. Before a man can live and work with others, he must know what he may expect from them, and what they expect from him. Even the slave, the victim of the crudest and most brutal form of social union ever enforced by man on man, knew this; and his knowledge determined not only his actions, but also his character. For free co-operation, or peaceful voluntary association, this is preeminently necessary. As the late Professor Huxley well expressed it: "Society is impossible unless those who are associated agree to observe certain rules of conduct towards one another." And our immediate object is to ascertain on what principle any such rules of conduct—to-day crystallized into customs, laws and institutions—should be based. Practically, the choice of mankind is very limited. There are, in fact, but two alternatives. Either they must agree to recognize the equal claims of all to life, and frame their customs, laws and institutions in accordance therewith; or they must agree to recognize the special claims of some, and frame their customs, laws and institutions in accordance therewith. In other words, they must accept Justice, or must accept Privilege, as the basis, the corner-stone, as well as the test and touch-stone, of their social customs, laws and institutions.

Some acceptance of Justice, some recognition of the claims of others, however rudimentary and incomplete, is obviously a necessary pre-condition of association, of social life. It required no Divine voice from Heaven

to teach mankind: Thou shalt not kill; thou shalt not steal. Though mankind has always found it and still finds it difficult, if not impossible, strictly to obey them, these two great and fundamental social commandments are but the practical expression of the most primitive demands of Justice, of the most elementary recognition of the claims of others. And social progress, as well as moral progress, simply consists of the broadening conceptions and stricter obedience to these two basic social laws, and the alterations of our social customs and institutions in accordance therewith. For, in truth, as Henry George well expresses it: "The advances in which civilization consists are not secured in the constitution of man, but in the constitution of society."

To use the words of Charles Darwin: "The moral sense is fundamentally identical with the social instinct." The sense of duty, of responsibility, of right and of wrong, in the ethical or social sense, as well as of justice—in short, everything that makes up the soul of man owes its origin to and is developed by the exigencies and necessities of social life. With the development of social the moral sense develops and becomes more imperative in its demands, as does the necessity to obey its promptings. Hence the continuous struggle between the supporters of things as they are and those who would fain see things altered in accordance with the higher aspiration of the human mind, in accordance with what the soul, the social conscience, of man tells him is just and right. Whatever is just is necessarily right. For, as Aristotle expressed it many, many years ago: "Justice is the social virtue and the very criterion of what is right."

It promises well for the future of mankind, for the possibility of the advent of a universal civilization based upon Justice, as well as upon the community of human interests, that the more advanced and progressive nations of western Europe and America have already accepted Justice, or the recognition of the equal claims of all to life, to liberty and the pursuit of happiness, as the basis of their social structure. True, such acceptance is as yet but in the abstract only, a sort of confession of faith to which there is little or no attempt to conform their individual and social activities. This is manifestly insufficient. To reap the fruits of Justice, to which they now render mere lip-service, they must strenuously strive to ascertain what Justice demands, what Justice involves, and to shape their social laws and institutions, their social as well as their individual activities, in accordance therewith. And whatever else it may require, it is fairly self-evident that the first demand of Justice is that the social structure shall be based and the laws and institutions that determine the social relations of their own citizens shall be framed, on the recognition of the equal claims of all to Nature, to the use of the land, without the use of which life cannot be maintained. Thus and thus alone can the first steps towards the reign of Justice be taken. Thus and thus alone can we commence to render complete obedience to the two, time-honored, social commandments: "Thou shalt not kill;" "Thou shalt not steal."

It is to this ignoring of the dictates of Justice that the present anarchic struggle for existence within each separate "civilized" community can be traced. It is this denial of Justice that causes the people of the world to regard their interests as necessarily opposing and conflicting, which hides the true community of human interests from their ken, and which is the direct and mediate cause of all internecine strife, of almost all international wars and struggles. When the people of each separate community learn to respect the equal claims to life, of their fellow-citi-



zens, they will also come to respect the claims of others of different communities, of countries, religion or race. There is room in this world for us all, even though our numbers were increased tenfold. It is the prevailing social injustice within each community that separates man from man, nation from nation, which fills the hearts of men with bitterness and vile passions, the world with misery and strife. And yet in the nature of things the interests of mankind are harmonious, not conflicting; there is a true and permanent community of human interests, which the prevailing social injustice alone prevents becoming manifest to the minds of men.

The duty of those who realize this is obvious. They must work for the recognition and realization of Justice as the test and touch-stone of the relations of men within each separate community, as of the international relations of the various communities, countries and races. Thus, and thus alone, will the community of human interests become manifest and arise from under the clouds of suspicion, prejudice, and intolerance and injustice which now hides it from our view. The time has come. The world is ripe, rotten ripe, for change. For, to close with the burning words of Henry George:

"In our times, as in times before, creep on the insidious forces that, producing inequality, destroy Liberty. On the horizon the clouds begin to lower. Liberty calls to us once again. We must follow her further; we must trust her fully. Either we must wholly accept her or she will not stay. It is not enough that men should vote; it is not enough that they should be theoretically equal before the law. They must have Liberty to avail themselves of the opportunities and means of life; they must stand on equal terms with reference to the bounties of Nature. Either this, or Liberty withdraws her light! Either this, or darkness comes on, and the very forces that progress has evolved turn to powers that work destruction. This is the universal law. This is the lesson of the centuries. Unless its foundations be laid in Justice, the social structure cannot stand."

London, England.

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## THE DECLARATION OF INDEPENDENCE VINDICATED.

*(For the Review.)*

By J. W. BENGOUGH.

There are some people in the United States who take the position more or less openly that the Declaration of Independence is an out-worn document; that whatever its practical merits may once have been, it is now no more than a cherished relic having certain spectacular uses on Fourth-of-July occasions. There are other Americans—constituting the vast majority—who regard such sentiments as savoring of blasphemy, but who, nevertheless, are ardent supporters of the prevailing policy of Protection. The real difference between these two classes of citizens is merely this: That the one consciously repudiates the Declaration, and the other virtually does so.

The fundamental doctrine of the Declaration is that "All men are endowed with certain inalienable rights, amongst which are life, liberty

and the pursuit of happiness." The meaning of this is clear enough. The fathers undoubtedly intended to assert that whatever the duties of men might be in civilized society, however they might differ in mind, body or estate, all alike were entitled to the enjoyment of certain natural rights, which rights were inalienable—that is, could not be justly taken away, curtailed or invaded by any human power, so long as they were exercised by each man with due respect for the similar rights of every other. Amongst these rights three are enumerated: The right to Life, involving necessarily the right of access to food, clothing and shelter, the right to Liberty of mind and body, so that a man's ownership of himself might be vindicated, and his powers applied to the securing of the things necessary to life; and the right to the pursuit of Happiness, the freedom to move about and to hold such relations with his fellow men as would conduce to the enjoyment of a full and harmonious life.

The writers of the Declaration had but recently experienced the tyrannical power of taxation, and it might almost seem that the weapon of unjust taxation, like Macbeth's dagger, was floating before their mental vision when the memorable words above quoted were penned. For certainly there is no more effective way in which man's right to life can be abridged than by levying taxes upon the results of his labor; and his right to liberty, and the pursuit of happiness can be abrogated in no way more surely than by means of a system which interferes with his impulse to trade.

To all this the spirit of Frenzied Finance bluntly replies that the Fathers were, after all, only a set of academic doctrinaires, whose fine talk of "Rights" was in accordance with the stilted fashion of their day. As a matter of fact, there are no such things as Natural Rights; the true and practical philosophy of national as of individual life is the struggle for existence and the survival of the fittest.

On the other hand, the good American optimist, who votes the ticket of his party regularly, says he has the profoundest veneration for the founders of the Republic, and subscribes most heartily to the noble declaration about Inalienable Rights; but he does not see that the tariff system has any bearing upon the subject. At all events, the country must have a revenue, and he is not aware of any method by which it can be obtained apart from imposts upon incoming goods and the taxation of houses and other forms of personal property. If, as a matter of logic, he must admit that the taxation of food, clothing and shelter is in reality as clear an infringement of the right to life as the taxation of air would be, still, how can it be helped? On full consideration he is of opinion that the sentence in the Declaration should be revised to read: "Certain inalienable rights subject to taxation for revenue." Which he will perhaps see to be a contradiction in terms.

Had the Fathers foreseen the difficulty which here confronts the good average citizen, they might have put in another clause for the guidance of those responsible for the collection of public revenue, to this effect: "Some men are endowed by their fellows with certain alienable privileges, amongst which are the private ownership of land and franchises, which by nature belong to all."

It is mere mockery to call a thing a Right—an "inalienable" Right—and then to impose taxation upon it. By the word we understand a something which man possesses by direct endowment of his Creator, in virtue of his being born on this earth; a something which cannot justly be taken away, in whole or in part, unless it has become forfeited by criminal act against laws made for the mutual protection of all the members of society.

A privilege is an altogether different thing. It is something bestowed by the assumed consent of all on some, and is held strictly on sufferance. It is in the very nature of things alienable. The power that bestowed it can modify or resume it. The real ownership remains with the community, and all that is given, in any case, is the possession and exclusive use. Not only is a privilege a fit and proper subject for taxation, but in justice it must be taxed. Otherwise the public heritage is actually alienated and an unjust advantage is bestowed on some. An equivalent must in fairness be given for every privilege granted, and taxation based upon the value of the privilege is the most accurate, natural and convenient method of securing such equivalent.

The ownership of land and franchises by individuals obviously comes under the head of privilege. All the land of a country belongs to all the

CIVILIZATION presupposes Government which presupposes Taxation which Must be levied on some form of Industrial Rights either		
NATURAL INALIENABLE RIGHTS	OR	LEGAL, MAN-BESTOWED RIGHTS
amongst which are	—which are of two kinds—	
LIFE (Requiring food, clothing, shelter)	COMMON AND GENERAL All rights guaranteed by civil- ized government, such as Right to worship Right of free speech Right of free press Right of postal service Right of voting under certain conditions Right of use of highways, etc., etc. (NON-TAXABLE)	SPECIAL PRIVILEGES Exclusive use of public fran- chises, such as railways, telephone, street cars, gas, electric light and other ser- vices, necessarily monop- olistic. Fishing and hunting privi- leges. Exclusive ownership of coal, mineral and other mines, and of oil and gas wells, etc. Exclusive possession of speci- fic portions of land, as against the equal natural right of all others. (JUSTLY TAXABLE)
LIBERTY (To have use of mental and physical powers, and to apply same to the produc- tion of the wellfares of life)		
PURSUIT OF HAPPINESS (To pursue in individual well- being along all legitimate paths, and to be free to obey the natural impulse to trade.)		
ALL THREE RIGHTS Being dependent upon the right of access to the en- vironment in which the Creator has placed man. <i>i. e.</i> Right of access to land on terms just to all other men. (NON-TAXABLE.)		

people of that country; and each man, having an inalienable right to life, has an equal right with all others to access to all land, the first essential of life. But since land can only be put to effective use when specific portions of it are held in the private possession of specific individuals, it becomes necessary to bestow upon individuals the legal right of thus holding land. Those so favored enjoy their special right by human law, by consent of their fellows, each of whom has an equal natural right; in short,



as a matter of privilege. Similarly, the private "ownership" of public service franchises, of fishing rights and other valuable prerogatives belonging in reality to the public, is pure and simple privilege, as distinguished from natural right.

Here, then, is the conclusive reply to the plea that the necessity for public revenue involves an inevitable invasion of natural rights—the field of privilege is open to the public Treasurer. There he finds a domain in which his presence is not an affront to justice; which is, indeed, the God-appointed source of public revenue, from which he takes for the community only that which belongs to the community.

The American patriot who has a real respect for the venerable Declaration ought to hear with joy and relief that the inalienable rights of man are, after all, compatible with the practical working of democratic government; and he should consider it his first and most urgent duty to assist those who are laboring for the abolition of a system of revenue-getting which gives a flat denial to the principles of that grand old document. That legal rights rather than natural rights—special, man-bestowed privileges, rather than general God-bestowed birth-rights—should be the objects of taxation, is a proposition which, it seems to me, must commend itself to every reasonable man. It is, moreover, a proposition which is capable of being set forth in the form of a simple diagram:

If there are any who, upon examining this diagram, are still prepared to say that the prevailing system is one which ought to be maintained; that public franchises should remain in the hands of the few, with little or no compensation to the public for their value; that land should continue to be regarded, not as a God-given heritage to the children of men, but as a commodity of monopoly and speculation for the enrichment of some without equivalent to the disinherited many; that a portion of the earnings of labor, the product of individual industry, should be taken for public revenue, while the automatically created values of the public domain are absorbed by the holders of privileges—he is entitled to his opinion.

But let him at least be candid enough to join those who openly repudiate the teachings of the Declaration of Independence.

Toronto, Canada.

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## THE QUESTION OF PRIVATE PROPERTY IN LAND.

By ROBERT B. MARTIN.

We should fix a proper meaning to what is understood by the word land as used in the economic sense. Is it not all the forces and substances that are manifest in physical nature, such as air, heat, light, water, rock, mineral, timber, etc. I think we are agreed as to this. Now as to the other economic term "property." Does it not mean anything that man has, by the application of his labor to natural forces and substances, so shaped and formed as to minister to human desire. I apprehend that here again we still are agreed, and now from this common premise let us approach the subject of dispute, "Private property in Land."

Just here allow me to make this statement, namely, that as every kind of property or wealth contains land in some of the elemental forms heretofore mentioned, and since man can labor upon nothing other than

land, that a denial of the right of private ownership in land upon the basis that it is not a product of labor vitiates one's right of property in any kind of wealth, and further still that it undermines the institution of private ownership itself. We can no more produce a fish, stone, rock or tree than can we produce an inch of land, and to maintain that labor applied to all gives ownership to one and not the other is both illogical and also inconsistent.

The virgin tree or rock is as separable from the house as is the virgin soil separable from any kind of improvement, and this same virgin tree or rock is as little and as much the product of labor as is the virgin soil. If labor upon land does not give ownership then how may we acquire proprietorship in anything. Virgin rock, tree and mineral is just as much the common property of all mankind as is virgin soil, and if labor performed upon the same does not give ownership alike then is the position of the socialist the correct one and property becomes robbery.

If a man move the stone from a ledge or quarry and make of it a house, does the labor performed give ownership, and if so then does not the labor performed in the necessary excavating of the soil give title to the site? It appears to me that it were doing violence to logic to say that in one case it does and in the other it does not.

'Tis but superficial reasoning to argue that the site of a building and the building itself are separable things. We can no more separate them than can we separate ourselves from the air. A man that has been separated from air is no more a man; he is a corpse; and a house can only be separated from the land by making of it a balloon. Should anyone tell me that the house I now own is mine, but the land upon which it rests can never become mine, my reply is that it is impossible to grant me ownership in the house as a thing separable from its site, for the land upon which it rests is to the foundation just what the cellar wall is to the sill, and the sill to the uprights, and they in turn to the roof timbers. Why, if I were to ask you to point out just where such a structure begins you will have to assume the area of the cellar to be the base of a cone, and then if you follow this cone to its apex in the ground you may discover the exact point of the beginning of my house. It is a physical impossibility to separate a building from its site, just as it is a physical impossibility to separate the boards from the virgin timber or wood of which they are composed. And this argument applies to water or air just the same if man's economic relation to these were the same. If we lived in boats or balloons instead of houses, whether the balloon or boat were stationary or moving, the air or water upon which they rested or floated becomes inseparable from themselves.

But you say, as did Herbert Spencer in "Social Statics," if land be subject to private ownership, what are we to do were it owned by one man. Why, we single taxers have nothing to fear from such a situation, for we instantly strike an equation between his rights and our own when we demand that such an one shall return to society a sum equal to the advantages derived by the possession of our heritage.

If Mr. Spencer's backwoodsman had said in defence of his squatter claim that if he could be dispossessed of his land because he did not produce it, but merely improved it so as to satisfy his wants, then the same reasoning would separate him from any property right in the log cabin; then I think that the champion of social rights would either have to admit that private property was indefensible, or that the institution of private property in land is a physical necessity.

Suppose the hut of this backwoodsman was in dimension about 20 by 30, now to grant him a property right to this hut implies the private possession of just 600 square feet of land that have been inclosed by its walls. The difference between this grant and the one that would apply to 600 acres that had been inclosed by fencing is not of kind, but of degree.

In a case such as this it is the prerogative, nay the duty, of society to ascertain whether this individual has taken a greater degree of freedom than others, if so he has crossed the moral law. But should society dispossess him then does society cross the moral law, for the rights of all men are not greater than that of the individual.

The science of political economy is miscalled a science if in this case it does not point out just what degree of freedom the individual has exercised, and if it exceeds that of society, then it fixes the amount necessary to place the individual square with the latter.

What manner of reasoning is it that would contend that one may acquire ownership in a flower pot full of earth, and deny ownership in a flower garden? Is there any difference other than that one is fenced in by an earthen pot and the other a wooden structure?

It is my opinion that the institution of private property is in harmony with the nature of man, and its sacredness is fundamentally essential to a progressive civilization. It is not the institution of private ownership of land that has been at fault. It is private appropriation of that which an advancing civilization brings into existence, "ground rent." This is the food necessary to administer to the needs of the social organism and without which it must perish and die.

The presence of the community pressing upon sites that are variable, as to their economic advantages, produces this that we call the unearned increment, and is always measured by its economic effect, and here is where the Single Tax becomes a science in that it contends that ground rent is a communal product and presents a just method for its distribution. As understood by me it in nowise contemplates any change whatever in the relation of the land owner to the land owned. But it does most positively affect the relation of the land owner to its rental value. Here we mean to render unto Caesar that which is Caesar's, and unto the people that which is the people's. I contend that under the Single Tax a man will more truly and securely enjoy private ownership or possession in the land that he actually occupies than he does to-day, for the mixing of products of labor with land values as subject alike for taxation by the present system of taxation must ever impair his tenure.

Bro. Lothrop, quoting from "Progress and Poverty," states that "if the institution of private property in land be just, then is our cause unjust." But this is not so, for the Single Tax properly understood does not affect that institution; it does not challenge the owner's right to land. What it does affect is the special privilege of the private appropriation of ground rent; in short, it means the abolition of all taxes, and in lieu of the same would publicly appropriate what the public produces, ground rent.

Property in anything, if it has any meaning, means that it belongs to the owner as against the world. For any individual, or a majority of individuals, to take or tax it, under form of law, is in essence robbery, and if the Single Tax were really a tax it could not be defended upon ethical grounds.

The only tax that man should and must pay Nature levies upon him in that he must earn his bread by the sweat of his brow; that is all that is necessary to place him in proper relationship with physical nature, and

if he would place himself in economic harmony with his fellow man he must return to society a sum equivalent to the advantages and privileges that are socially conferred upon him. This is the law of economic adaptation which if conformed to leads onward and upward; this is the law that fixes the intensity, the height and duration of a civilization. This is the law the violation of which dwarfs the very nature of man and the observance of which would make of him what might truly be said to be the noblest work of God. This, in short, is justice.

Hyde Park, Boston, Mass.

ROBERT B. MARTIN.

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### REPLY BY THE EDITOR.

We print the above because it is the ablest presentation of Mr. C. B. Fillebrown's side of the controversy that has so far been elicited. It is known to our readers that our Boston friends are divided upon this point; that the agitation which Mr. Fillebrown has so ably and successfully conducted has expressly disowned any attempt to interfere with the institution of private property in land. It has refused to condemn it as inequitable, and has asserted—what of course cannot be denied—that all essential rights of the individual and of society are conserved by the taking of land values in taxation.

With this view Mr. William Lloyd Garrison, Mr. Lothrop and others take issue. The aim and purpose of the Single Tax is to destroy private property in land, which is the curse of civilization. Its purpose is to secure equal rights to land, the common heritage. Mr. Garrison holds that to conduct the agitation in terms that fail to deny the iniquity of private property in land is to minimize the strength of the forces that can ultimately be aligned in our support, and that it involves in its counsel of caution an unconscious deception unworthy of our cause.

With this view we confess ourself in sympathy, and this notwithstanding our high appreciation of Mr. Fillebrown, and of the wonderful work he has accomplished in the city of Boston, a work as important as any that has ever been done anywhere. Nor would we have him depart from his methods that have so signally and favorably influenced the public opinion and press of Boston. Its justification is its success.

It is one of the beauties of the Single Tax—like all great truths—that many roads lead to it. Mr. Thomas G. Shearman found it through the fiscal path, and Mr. George by another. And the important thing in a journey after all is not how men travel, but where they are going. And not all modes of conveyance approve themselves alike to all minds.

Mr. Martin has stated Mr. Fillebrown's position with all the skill that can be commanded. But he unconsciously falls into the phraseology that asserts the incontrovertibility of the Garrison position and denies his own. When he says if one man should, in accordance with Mr. Herbert Spencer's suggestion, own all the land, "we instantly strike an equation between his rights and our own when we demand that such a one shall return to society a sum equal to the advantages derived by the possession of our heritage," by the use of the word *our* he invalidates his position. For how comes it to be ours if land is private property, and by what right do we demand the full value of something that we assert as a private right? Ownership is inseparable from the enjoyment of all the value that it in-



cludes, and our justification for demanding the full value of land is our denial of the right of private property in it.

"Every kind of property or wealth," says Mr. Martin, "contains land in some of the elemental forces heretofore mentioned, as air, heat, light, water, rock mineral, timber, etc." Yes, but it has ceased to be land when it becomes wealth in any form, and is separable from land for use by the individual or for purposes of taxation. "We can no more produce a fish, stone, rock or tree than we can produce an inch of land, and to maintain that labor applied to all gives ownership to one and not the other is both illogical and inconsistent," says Mr. Martin. But we really do produce a fish—produce is to "draw forth," not to create—and it is evident that Mr. Martin is thinking of creation and not of production. The fish is the result of the application of labor to land, which in this case includes, economically, a body of water, and this labor gives ownership to the fish and not to the sea. If Mr. Martin sees any difference between this illustration and a house built upon land, simply because they do not appear to him separable, it seems to us that he is confused by a difference of circumstance and not by any essential distinction of principle. And though he insists that private ownership of land and private ownership of a house are not separable, yet for purposes of taxation he would as a Single Taxer separate them.

It is all very interesting, but we insist that, after all, it is not important. If private property in land is an inequity, then the taking of the full rental value of land—or the rental value necessary to meet public expenses, the expense increasing till it meets the value—will do all that Mr. Wm. Lloyd Garrison wants done. But if private property in land is just, the taking of the full rental value will leave it no longer existent, and thus these two roads, though apparently branching out into two different directions, converge at the same destination.

Success to our brothers of Boston, and to all generous controversies that can be conducted with decent courtesy, and which are evidences of an undiminishing vitality!

Editor Single Tax Review.

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## MR. OGDEN'S CONFUSIONS.

I am a Single Taxer, but I do not approve of the methods of the recognized leaders of the Single Tax movement.

It is no pleasure for one to read their errors repeated over and over with endless insistence upon belief in self-contradictory propositions in their self-styled true political economy. The great error of Henry George in *Progress and Poverty* has led his blind followers into the ditch of ineffectiveness. That error was his omission of the factor of taxation in the distribution of wealth.

He found the remedy for the monopolization of land ownership in a Single Tax on land values, but he did not discover that the cause of land monopoly was a false system of taxation. By omitting this great factor he found that the cause of poverty was the holding of land in private ownership and so declared that private property in land is unjust. The Single Tax is great enough to cure the evil, but he did not notice that the absence of it was great enough to cause the evil. All of his reasoning against property in land is fallacious. He finds a distinction between

land and other things by asserting that land is not produced by labor and other things are; the error is seen when "land" is found throughout all his works as an unchangeable thing. He pictures the growth of a city from the wild land opened up by the first settler and follows the changes of population and the social conditions of the inhabitants, but of the land, he says, "in nothing changed since the first settler," etc.

In nothing changed! The wild land cut up into squares of city blocks, separated by paved streets covering sewers through which run the streams that once watered the forests, curbed and graded with subways and conduits, containing water mains, gas pipes, electric wires, and heating and steam for distribution to the blocks of land formed by the streets. Each block as much a work of man as is each brick formed out of clay that is dug from the earth. Each block as much an artificial work of labor as is the water distribution from the reservoir made by damming the river. Each block of city land as much a product of labor and capital as is the electricity gathered from the unseen depths of the universe and controlled by man for his uses. God made the land, He made the water, electricity, clay, stones, wood, iron, plants and animals and man himself.

The value of anything expressed in money is what we mean by value, and land value is that price that is given for a change of ownership of any land exactly as bricks, clay, stones, wood, iron, plants and animals, water, steam and electricity are valued and exchanged in private ownership. Mr. George asserted that no individual made land value, it is made by population, hence the justice of common ownership. He held that equal rights demand equal rights to land, hence, every man, woman and child, has an equal right to the general land value of any community.

He claimed to be an individualist and really meant to be, but his philosophy was inevitable communism.

He saw clearly that every man made his own personal property, that by exchanging his labor for the labor of others he produced every article he legally possessed, but he did not see that just as clearly as this is true so it is true that every man produces the land value he possesses unless wrongfully acquired. That under a just system of taxation when only that value that is occasioned by public effort in public improvements is taxed to pay for them, that every man would produce the value of the land owned by him and all the rental value over the tax paid would be his profit in the association of which he was a free member, that the men of greatest ability would demand best locations and would set the value by their individual demand and the man of least ability would demand the less desirable location and would just as certainly set the value of his holding; that the total land value made by public effort in government services would be about double the cost in taxes and the difference would be the profit of association, made by all, but not equally, and distributed to each according to his individual participation in the making of the whole. And so of country land, only in less degree the raw material out of which the sections formed by the roads are constructed, and so every man determines his part in the general values of all the land of any country by his individual demand.

To say that land value is made by population is a very insufficient statement. It is true, but must be qualified by the further statement, "organized" population.

A mob makes no land value, and neither does an army. But organized population, governments, do.

Population, that is numbers of people, is a term that Mr. George uses with far reaching effect, but illogically.

Population makes land value, so also does population make all other values, and consequently if because population makes land value therefore land should be held in common, so also for the same reason all things should be held in common. The socialists who call Mr. George a socialist are more logical than he. Population does make all values of all things, but by individual labor and demand, and just as every man makes the share of wealth that he demands, so he makes the share of land value that he demands.

Now, Mr. Editor, don't teach that the Single Tax should be adopted because land ownership is wrong. Teach the truth, that the Single Tax is the only just tax and that any other system makes land ownership a curse instead of the blessing it is intended to be.

Baltimore, Md.

WM. J. OGDEN.

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### REPLY BY A. C. PLEYDELL.

Henry George did not "omit the factor of taxation in the distribution of wealth"; he did dismiss it as unimportant in comparison with land monopoly, "the robber who takes all that is left," and for the reason implied in that phrase, that to make any minor changes in taxation would inure chiefly to the benefit of land owners. (This question of taxation is thoroughly covered, however, in Mr. Shearman's "Natural Taxation.")

That Mr. George "did not discover that the cause of land monopoly was a false system of taxation" was undoubtedly because he knew that it was not the cause. The omission to apply a remedy cannot properly be charged with the causation of a disease. Land monopoly is due to social customs which permit private ownership of land and appropriation of rent; it has existed under many systems of taxation and where there were no "taxes" at all.

Mr. Ogden charges that all Mr. George's reasoning against property in land is fallacious, but in the illustration he then gives the error is his, and not Mr. George's. For when Mr. George refers "throughout all his works to land as an unchangeable thing" he is always using the word land, as he explains many times, in the sense of opportunity, location, site. And site being a dimension, does not change in quality; only the use made of it changes. Consider Mr. Ogden's illustration of the city block. To say that each "block," is a product of labor and capital is misleading. It is true that the streets, paving, pipes, are the work of man. But these only bound the "block," whose owner has probably contributed only a fraction to their cost. Right here on Manhattan island bounded by such paved streets which are the work of some men are areas of land owned by other men on which no work (except perhaps some timber cut for sale) has ever been done and to which enormous value has come by reason of the work done and paid for mainly by others on adjacent streets and land. Labor and capital have worked to the boundaries, but that site within the bounds "is in nothing changed" except that its owner can now obtain an enormous sum for allowing labor and capital to get upon it. And the principle underlying this matter of cutting up a city into blocks is the same, even though some blocks have been built upon at once.

Mr. George has plainly said more than once in "Progress and Poverty" that in the beginnings of society land had no value, but as society becomes organized and population increases land values arise. In his writings and public work he was not dealing with ancient Chaldean or modern Hottentot society, but specifically with Aryan civilization in its modern European and American developments; and his remedy of taking rent in the form of taxation was advanced because of its peculiar adaptability to our present day society and governmental organization. It should be apparent to even a casual reader (and Mr. Ogden is more than that) that when Mr. George speaks of increase of population he means an increase of such organized populations as he has been previously considering. Nowhere does he use the term (unless so defined) in the sense of mere numbers of people.

That the value of land is the price paid for a change of ownership exactly like the price paid for other changes of ownership is, for the purpose for which Mr. Ogden makes it, a sufficiently accurate statement. But that settles neither the causes of value nor the rightfulness of ownership. Land is exchangeable because society agrees to the private ownership of land which carries with it the right to retain the rent or advantage of the site.

Population does not "make" other values as it makes land values. The presence of population affords opportunities for exchanges of commodities, but it does not cause or determine their value; generally their value declines as population increases, because of lessened cost of production. But the presence of population does cause the value of land, both because it increases demand without increasing supply, and because the density of population increases the productivity of a specific area. The selling value of commodities is determined normally by cost of production and fixes the charge for hire. The selling value of land on the contrary is fixed by its hire or annual value, which in turn is determined by its estimated actual or potential productivity.

And there remains beyond these minor details of terminology or cause of values this one fundamental difference upon which alone the followers of Henry George can afford to rest their cause: That "land," (the earth, the resources of nature) was not created by individual effort, whilst labor products are. Therefore all are equally entitled to the value of land, and each individual is entitled to the value of his product.

It is far from being true that (even if not "wrongfully acquired," whatever Mr. Ogden may mean by that qualification) every man produces the land value he possesses, or would under a system of taxation that took about one-half the rent. For in Mr. George's words, "rent expresses the exact amount which the individual should pay to the community to satisfy the equal rights of all the other members of the community." Perhaps it may never be practicable to tax away the entire rent under existing social adjustments of business and property; certainly it will not be practicable to attempt to do more than by degrees abolish other taxes and increase the tax upon land values until they bear the entire burden of governmental expenses. Up to this point Mr. Ogden can comfortably travel with the leaders whose blindness he regrets and have no fear of being led into a ditch. When we have arrived there we may find that the increased tax on land values has brought so much land into use that rent has come down to meet the tax; in other words, that no land will have any higher rental value than an amount which about measures the value of the services rendered by government. In that



case, taking the entire rent in taxation and taxing the full cost of government against the land value would by synonymous terms and the practical result would be the same.

But Mr. Ogden does not look forward to this. He expects that a share of the rent shall be left to the individual as a reward of merit for using valuable land to its full capacity. Probably the result he desires will come about in another way as a result of competition; the more energetic people will bid highest for the best locations because they can best use them and make them yield the rental tax, and because they will be able to make better wages on such locations, and thus get their reward in another form.

But to preach as a positive doctrine that the Single Tax means leaving to land owners one-half the rent so they will be encouraged to put the land to good use, is to lose sight entirely of the aims and teachings of Henry George. The term "Single Tax" applied to his philosophy was not of his coining or seeking. He did not write his book in order to perfect our tax system. He wrote it because the sight of his fellowmen in poverty and degradation would not let him rest until he found the cause and the remedy. What he preached was the abolition of that control over the earth which gives some men the power to enslave others. His philosophy was that of equal freedom extended to all human and social relations, including equal access to the storehouse of nature. He taught that the right of the individual to what he produces is just, and that it is violated when rent is taken by private individuals. He lived and worked and died for the liberty of every man to live his life and employ his labor and enjoy the fruits thereof, subject only to the equal rights of others. Whether the preaching of this gospel shall be ineffective is not for us who have to thank him for teaching it to say. To us, it is true; by us it will be preached.

A. C. PLEYDELL.

## PUBLIC OWNERSHIP OF PUBLIC UTILITIES.

Extracts from Pamphlet Prepared for the Radical Democracy of Brooklyn.

By JOSEPH DANA MILLER.

The objections sometimes raised to public ownership of public utilities—gas, electric lighting, street railroads, telephones, etc.—is that it would be to bring them into politics. The reply to this is that they are already there. Politics is the very life of these "public service corporations," and it is the alliance between the two which leaves the public in its present helpless condition.

It is through the secret agreements of these bodies with the "bosses" who control the nominations of representatives that the latter have grown enormously rich. We sometimes speak of these great public franchises as having been "given away." This is an accurate statement so far as the people themselves are concerned, but nobody supposes that they cost nothing. It is the return of such gifts, and not the lesser graft from pool rooms and gambling houses, that is the secret of the mysteriously acquired fortunes of the political bosses of the cities.

These are the pearls of the political fortune hunter, the rich assets of the municipalities, which with reckless prodigality the cities have thrown away. Half the corruption in municipal politics is due to the "farming out" of these special privileges, just as in earlier times the "farming out" of tax collections led to the same kind of corruption until the Government was obliged to assume its own natural function of tax collector.

## BRIBERY OF PUBLIC OFFICIALS AND THE PUBLIC PRESS.

Quite as subtle a form of hoodwinking the public as to the underground measures by which they are cheated and robbed is the bribery of the public press. So overwhelming is the sentiment in favor of municipal ownership that a large circulation is to be obtained by any newspaper that will zealously and ably advocate the taking over of these public utilities. So strong is this sentiment that wherever the people have been called upon to record themselves at the polls, the expression has been immediate and decisive. Chicago voters, at the first opportunity presented, signified their decision by a vote of 5 to 1.

It is well-known that the legislature of the State of New York is dominated by corporate influences, banded to prevent the people of the metropolis from recording themselves on this question. The sentiment in New York City is so strongly in favor, that if submitted to a popular vote, no one dares to question but that the result would be even more pronounced in favor than that which was recorded in Chicago.

And the great "organs of public opinion" are almost universally in opposition to the wishes of a majority of their readers. For this there can be but one explanation.

A subtle form of bribery reaches the powers that control the policy of these papers, for newspapers nowadays are no longer controlled by individuals independent of dictation as in the age of Raymond and Greeley. These corporate bodies, called "public-service corporations," but which may more properly be designated organizations for public spoliation, may exasperate every decent sentiment by failing to meet the needs of the people, and their course will excite but small opposition from the newspapers with which they have become secretly allied. The newspapers are either silent, or at most but mildly condemnatory.

## STOCK WATERING AND TAX DODGING.

The immensely watered stocks of these corporations, while designed to deceive by presenting an apparent table of small earnings, ought rather to open the eyes of the public to the measure of the extortion. Such inflation is a symptom, and not itself the evil. But when the capitalization of gas companies on the average rises to \$8 and \$10 per thousand feet, and in some cities to \$20 per thousand feet, it indicates how great is the robbery practiced under legal sanction. In Boston the Bay State Gas Company was capitalized at \$5,000,000 on an actual cash expenditure of \$750,000. "The capitalization of the Metropolitan Railway lines is more than twenty-three times their real value."—Parsons, *The City for the People*.

The New York Senate investigation showed that the New York gas companies netted a steady income of nearly 40 per cent. on the value of the total investment. In 1893 legislative investigation showed that they were receiving a return of nearly 60 per cent. on actual investment. But the city of Cleveland went many points better, its gas company receiving 140 per cent. on actual investment.

Mr. Edward Higgins, an authority on street railways, though far from friendly to municipal ownership, is authority for the statement that in cities of from one hundred to five hundred thousand inhabitants, the street railways net from 15 to 25 per cent., and this estimate is far too conservative. From 1890 to 1897, at a time of industrial depression, the railroads showed greatly increased earnings. Investigation revealed the net earnings of the Metropolitan Telephone Company in six years to be 474 per cent.

Enough may be gathered, even from the most superficial examination, to disclose the extent of these monopoly incomes. It was brought out in the examination of the gas companies of Cleveland that an original in-

vestor of \$1,000 was in receipt of 144 per cent. annually on such cash investment made forty years before. When John McIlhenny, of Philadelphia, was asked in court his opinion of this, he said: "That is nothing unusual in this country. It is about the history of all prosperous gas works."

These are but a few of the examples that can be cited, showing how great is the tribute poured into the coffers of those who control the natural monopolies of the cities. These values are not the creations of these corporations—they are not due to ability, to administrative wisdom, save in very small measure; on the contrary, these values are made by all the people, and equity dictates they should be utilized, not for the enrichment of a few, but to minister to the comfort and convenience of all.

These corporations are chief among tax dodgers. In all States they pay in less proportion upon the value of their property than the farmers, workers and merchants. Locally they evade even the legal rate of taxation to which they are subjected. They avail themselves of every pretext to escape their small share of taxes. The Third Avenue Manhattan Line refused to pay anything to the city when it substituted cable for horse cars on the ground that license fees were imposed on horse cars only. The books of the department of arrears of the city of Brooklyn reveal that the city in 1892 canceled by agreement with the elevated roads the enormous sum of \$633,811 of unpaid taxes for that and previous years. Again in 1895 the city was forced to take action against these roads, the Brooklyn Elevated road, the Kings County Elevated road and the Union Elevated road, for taxes remaining unpaid for the years 1893-1894-1895.

The roads now contested the city's claim on the ground that the city's assessed valuation (\$170,000 per mile) included not only the structure, but the value of the franchise as well. They had agreed at the time of the compromise in 1892 to a \$200,000 valuation per mile. Yet the entire bonded indebtedness of these roads was at this time \$12,968,000, or \$766,883.50 per mile of double track, and these bonds were quoted in Wall Street at par. So if \$170,000 per mile did not represent the actual value of the structure per mile, but really included part of the value of the franchise, then by the road's own showing the startling fact stands revealed that the city had given away for nothing the use of its public streets worth at least \$596,883.50 per mile, or more than ten millions in all. And in return for this prodigal munificence the city must forego even its meager taxes levied on a valuation much less than one-third the actual value of the roads. This is all part of the record, and is gathered from the report made to Mayor Schieren by Mr. Fred. W. Hinrichs, the Registrar of Arrears in 1895.

#### EXTORTIONATE CHARGES.

A demonstration that the limit of price is determined only by the existing public spirit is furnished by the varying scale of prices in different cities for the supply of gas, electric lighting, etc., and equally, though curiously enough, by the uniform rate charged for street-car rides in all cities, no matter how the population is distributed, though in cities abroad, where the street railways are publicly owned, the fare varies with the distance traveled. Local conditions exist which to some extent may affect cost, and an invariable charge is not, therefore, to be looked for. But investigation shows such a margin between charges and cost of production that it is clear these charges are the extortion of monopolies; and it is only what can be expected. Extortion is a consequence of private monopoly.

There is abundant demonstration that what the people are paying for these services are out of all proportion to their true value. The prevailing 5-cent fares for street-car rides could be reduced under public

ownership in all of our larger cities to a 3-cent fare, and in some cities a 2-cent fare would be profitable. This was shown by statistics gathered in 1896, which revealed the actual cost of carrying passengers in New York per trip as follows: Electric, 1.93 cents; cable electric, 2.64 cents; horse cars, 3.1 cents.

That a 3-cent fare is nearly everywhere practicable is shown by the offer of responsible parties to provide equivalent service at half the prevailing fare in Detroit, Chicago, Cleveland and other cities. The same is equally true of Brooklyn and of all cities of dense population.

The assumption by cities of their water supply has everywhere resulted in giving the people cheaper water. "Rarely," says Mr. Parsons, in his *City for the People*, "has a city begun to talk of public ownership but the movement has been met by the assertion of the private companies that the service cost about as much as was being paid for it, and that the city would lose money if it went into the business; and rarely has a city disregarded these statements and established municipal ownership without discovering that such assertions were utterly baseless."

Passing now to another branch of "public-service corporations," we may cite the experience of Minneapolis, in which a company offered to erect an electric lighting plant of a thousand lights and sell to the city at the end of five years for one dollar if in the meantime it might continue to supply the city at the same rate then paid to the existing company.

Statistics have been collected that show the average cost of electric lighting in the United States by private companies to be 5 cents per candlepower. The charge in twenty-four cities operated by private enterprise is 2.5 cents per candlepower. So, too, the charge of private water companies average 43 per cent. higher than the charge of public works for the same service.

Businesses not subject to competition and lodged in private hands must in their very nature fail in point of the highest excellence of service. They will give a service only as good as the people will take and not rebel. They are restrained only by considerations of public anger, such as would resistlessly demand the revocation of their charters. But this is revolution, and among a people slow to protest, and slower still to revolt, these owners of "public-service corporations" are safe, and will give the community such railroad service as the people put up with to-day—poorly lighted, ill-ventilated, badly heated cars—being careful only to advance to the point of universal exasperation, but never beyond it.

Private businesses, whose profits are remorselessly cut down by the keenest competition, cannot afford to look with indifference upon these noncompetitive monopolies which evade their just taxes and defy public sentiment with such inadequate service. These corporations soon make an end of competition. The element of monopoly leads inevitably to full and complete monopoly. Competing railways soon pass under one single head, competing gas companies are soon absorbed under one control. It being to their interest and within their power to combine, even the laws against combination prove to be ineffective. Montreal has recently had an experience with competing gas and electric-lighting companies. Thinking itself secured by competition against excessive charges, it went heedlessly on its way until the corporation finding the citizens unprepared, effected a consolidation, increased their charges, and now threaten a further increase. "Competition," says Professor Ely, an authority on the subject of franchises, "has been tried 1,000, probably 2,000 times, but never has been and never can be permanent."



## INCIDENTAL ABUSES—LONG TERM FRANCHISES.

The abuses of private ownership are many. But among the most flagrant are the long-term franchises, which by their failure to anticipate all possible improvements offer rewards to investors totally disproportionate to risk. To fix the possibilities of railroad development within fifty, thirty, or even ten years, is manifestly an injustice to the people. When the Sixth and Eighth avenue Manhattan lines applied for permission to substitute electricity for horse power, the enormously increased value of the franchise was so clear that the Commissioner of Public Works was enjoined from issuing a permit. But the right of the city to acquire the property was denied by the Court of Appeals.

New York has a limit of twenty-five years upon the franchises it may grant, except in the case of railroad tunnels, where the limit is fifty years. Some States place no limit of time at all upon their franchises, but other States, with a keener regard for the rights of an indefinite posterity, limit them to ninety-nine years, which is one of the humors of such legislation. The cities which give these long-term franchises discount all possible progress in the arts, all invention, all improved economies. But the recipients of these priceless gifts, with a fuller perception of their values, proceed at once to capitalize them at something like a real approximation. Thus the Metropolitan line, whose equipment was reported by the company at \$42,222 per mile, is capitalized at \$2,275,000 per mile of road owned.

So palpable is the injustice of these long-term franchises that Dr. Albert Shaw, author of "Municipal Governments in Great Britain," and one of the best-informed men on municipal problems in America, writing in the *Independent* in May, 1897, used this strong language: "Any man claiming intelligence, and occupying an official position, whether in a legislative or municipal government, who works, speaks and votes for measures intended to make it easy for a great corporation to get 50-year franchises is *prima facie* a rascal."

## BENEFITS OF PUBLIC OWNERSHIP—PUBLIC OWNERSHIP WILL AWAKEN CIVIC RESPONSIBILITY.

The "spoils system," from which so many dangers are anticipated under public ownership, will be greatly lessened by the aroused civic scrutiny attendant upon a greater civic responsibility. Indeed, experience has shown one to be the complement of the other, for the demand for public ownership arises from a perception that civic corruption owes nine-tenths of its origin to the private ownership of public utilities. So while it is desirable that the civil service standard be maintained for the efficient management of these utilities by government, such increased activities will do much to perfect it. Honest men of exceptional ability who now shrink from active participation in public affairs will have inducements to enter politics that they do not now possess.

Certainly many corrupting influences we would manifestly escape under public ownership. Stock juggling and the deluding of investors would at least be done away with. The wholesale corruption of our jury system, which is now beginning, would be halted at the very threshold, where it threatens to undermine that institution. Political corruption must inevitably attend a system of private ownership of public utilities. The citizens of New Orleans have not forgotten the corrupt politics that grew out of a privately owned sewer.

The corrupting relations existing between city officials and private corporations dependent for advantages upon governmental favors will cease, and the very wealthy men, whose wealth is now used to tempt officials to forget their duties to the people, will have the same interest as other mem-

bers of the community in a government administered for the welfare and to the equal advantage of all. This will weaken and undermine "bossism," and go far toward destroying it altogether. "Good government is an impossibility," said the late Governor Pingree, "while valuable franchises are to be had and can be obtained by the corrupt use of money in bribing public officials."

**PUBLIC OWNERSHIP AND LABOR—IMPROVED CIVIL SERVICE, HIGHER WAGES,  
AND ASSURED POSITIONS.**

"Public-service corporations" owe to the public certain duties which are paramount over all questions affecting their relation to their employees. Private employers of labor have no such intimate relation. They may shut down their stores or factories in the event of a strike, and but a small part of the community be seriously affected. They may refuse to employ union labor, and their decision is wholly their own affair. Not so with public-service corporations. The disturbance incidental to the settlement of such questions affects intimately the welfare or convenience of every member of the community. The loss involved in protracted struggles is universally felt.

Nor has the community any real interest in the attempts of these corporations to suppress trades unionism. The recent movement of the traction companies of Jersey City and vicinity to compel their employees to deposit photographs of themselves—a sort of workingmen's "rogues' gallery"—points to a movement certain to extend, which may be used for the general boycotting by allied companies of employees objectionable on the score of inconvenient labor union sentiments. In all of this the public has no general concern, though the laboring man who by his vote is responsible for the creation of these great corporations ought to feel a very lively interest. But in a test of power that might arise between unionism, including hundreds of thousands of workingmen, and a score or more allied companies serving ten million of the population, the public would be the chief sufferer.

Public ownership disposes of all this. It will guarantee to the worker assured positions, shorter hours, and higher pay. Such has been the experience here and abroad. Where resort has been had to public ownership in the United States and Great Britain, wages have been increased in every instance. This increases the cost of production in one direction, but with the wiping out of monopoly profits charges to the public are much less. Even the actual cost of labor is less, if we reckon as labor cost the extravagant salaries paid to the officials of these corporations.

Ten of these officials, with H. H. Vreeland, president of the Metropolitan Traction Company, at their head, were said a few years ago to be in receipt of salaries aggregating \$650,000 a year, and excessive compensations of this sort have not fallen since then.

The employees of the public service would be more amply protected in their right to employment than now, with their jobs in many cases dependent upon political favor. Measures for their safety and convenience will be more easy of adoption. Street railway employees will recall the desperate contest everywhere necessary to secure vestibules for the motor-men.

**PUBLIC MANAGEMENT MORE RESPONSIVE TO PUBLIC SENTIMENT THAN PRIVATE  
MANAGEMENT.**

Under public ownership the demands of the community for better service, greater safety and reduced charges would be accorded a more respectful hearing. The party in power, in its anxiety to retain power, would do its utmost to maintain efficiency and low cost of service. The

temptation to connive at evasions of the laws intended to secure efficiency would be removed, and measures for the safety of the community could then be enforced by the direct means of calling to account the public officials of the city, and those guilty of infractions of such measures could be reached and punished at the polls.

**PUBLIC OWNERSHIP A STIMULUS TO PUBLIC SPIRIT AND CIVIC PRIDE.**

A consciousness of direct ownership by the citizen in these great public services would do much to awaken public spirit and civic pride, traits in a large measure lacking in our municipalities because of the irresponsible character of our city government, and the small measure of direct control exercised by the voter over those functions which constitute so intimate a part of his public conduct.

**ALL THESE ADVANTAGES REALIZED IN ACTUAL EXPERIENCE—EXPERIMENTS HERE AND IN GREAT BRITAIN.**

Municipal ownership is no longer an untried experiment. The United States has over 400 municipal electric-lighting plants. Of the 50 largest cities in the country 21 originally built and owned their own water-works, 20 have changed from private to public ownership, and only 9 are now dependent upon private companies. At the rate that the tide of municipal ownership sentiment is rising, the total absorption of all franchises by the cities is a matter of a comparatively short time. The higher the development of a community the greater the percentage of public works. Thus, up to 1899, 205 changes had been made in the United States from private to public ownership, and in the number of such changes New York and Massachusetts led.

In all cases the charges to the public are less under municipal ownership. Professor Bemis, than whom no better authority can be cited, obtained data from 700 electric-lighting plants, public and private, and in all cases the charges of public plants were less.

**IF PUBLIC OWNERSHIP SUCCEEDS IN GREAT BRITAIN, WHY NOT HERE?**

It is sometimes urged that success abroad in matters of public ownership affords no reason why American cities would succeed in like attempts. Yet if one such experiment chance to fail it is immediately hailed as a reason why American cities should not make the attempt. With the opponents of municipal ownership isolated failures (and there have been a few, to which it is needless now to refer) point a moral, while successes, however numerous and brilliant, are proof of nothing in particular. There is no reason, of course, why public ownership because it succeeds in one place should therefore succeed in the same measure in all places.

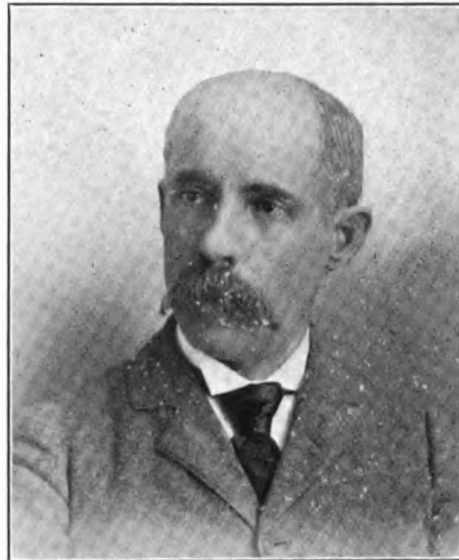
There are local reasons that will account for marked successes, just as there are local reasons that will account for the insignificant number of failures. But proof points to the fact that these local reasons that make for success are all but universal. Such are the number and variety of the successful management of public functions that they furnish proof, if not of a strictly definite yet of an overwhelming character as to the wisdom of such course. And the comparison that is perfectly fair is not that between here and abroad, but such as have been instituted here and abroad between public and private ownership where both have been tried. It ought to be said, too, in any reference to comparative price of service here and abroad that it has not been the policy of the British cities to supply such services at cost, but to make them a source of profit to the cities and thus to permit of a remission of taxes. It will thus be seen that the advantages are much greater than the figures show.



**JOHN S. CROSBY**



**ERNEST H. CROSBY**



**CHAS. FREDERIC ADAMS**



**HON. ROBERT BAKER**



**HENRY GEORGE, JR.**

**A Few Members of the Lecture Bureau Now Being Organized under the Management of Dr. J. L. Stern.**  
(See page 58)





# SINGLE TAX REVIEW

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## PUBLISHER'S NOTES.

The Holiday Season is approaching and our readers are urged to examine the advertisements of books on our back pages, and send in their orders to the REVIEW. Remember any book can be supplied, and such orders are a help to the REVIEW.

If the plan now under consideration is successful the REVIEW will be continued through 1906, and will contain double its present number of pages. Those who are willing to help toward the guaranty are earnestly urged to write us at once, and those whose subscriptions have expired are asked to promptly remit renewals and arrears. If the plan to double the number of pages cannot be made effective, we will increase the number in proportion to the assistance pledged us.

## THE REVIEW FOR 1906.

An effort will be made to double the size of the REVIEW beginning with the January number for 1906. To make the REVIEW 128 pages in place of the 64 that it now contains will permit of the inclusion of special articles covering general phases of the social and industrial question, the initiative and referendum, public ownership, and the tariff. All these are included, of course, in the Single Tax philosophy, and no periodical exists at the present time which can claim to be the educational organ along these lines. A special effort will be made to cover at greater length the news that is of interest to Single Taxers, and the increased number of pages will permit of fuller and more complete reports of the work that is advancing

in foreign countries with ever increasing strides.

The REVIEW will then vie with the great British quarterlies in bulk, and because of the associate editors with whom we purpose to surround ourself, also in contents. These quarterlies, which are each the organ of some special political faith, have always seemed to us the pattern of what the REVIEW should be. In the present stage of the movement a journal which should appear more frequently seems scarcely desirable. A magazine of 128 pages filled with contributions of the best thought of the leaders of the movement here and abroad will inspire respect in the quarters to which it is sent. It will contain nearly twice as much matter for the year as any Single Tax publication within the last twenty years, except the *Standard*, and the present price will remain the same.

Signed editorials will appear from the pen of Robert Baker, Byron Holt, editor of *Moody's Magazine*, Henry George, Jr., Ernest Crosby and others with whom we will associate ourself. Its policy on all debateable questions will be determined as near as may be by the consensus of opinion of those associated in the editorial conduct of the REVIEW.

All this providing arrangements now in process can be completed.

The REVIEW has demonstrated its usefulness. It calls for a small outlay on the part of the friends of the movement, and the editor will contribute the time and labor necessary to the successful conduct of the magazine, which has come to be regarded as indispensable to the cause in the absence of something better.

## TOLSTOY'S GREAT ARGUMENT.

The most notable event of the quarter is the publication in the London *Times* on August 1st, 1905, of Tolstoy's argument for the Single Tax. The press of this country made extracts from it, but none of the great dailies gave anything like an adequate condensation. Most of the readers of the REVIEW have seen it ere this, and we call the attention of those who have not to its publication by the Public Publishing Company, Chicago, at five cents per copy.

To most of our readers it will not be news that Tolstoy is a Single Taxer, as the name has come to be known to distinguish those who espouse the doctrine of Henry George, for it is not the first time that he has spoken. But it is probably his most explicit declaration of faith in that philosophy, and it comes as a most solemn and impressive utterance from the venerable thinker whose words possess a power beyond the might of the armies of Nicholas, and whose message carries with it an influence to the uttermost ends of the modern world.

But while welcoming this unequivocal acceptance of George's teachings by the first

intellect of Russia, perhaps of Europe and the world, it ought perhaps to be indicated that there are certain imperfect apprehensions of our philosophy and perhaps a too narrow outlook upon social phenomena. It may be necessary to educate the Russian liberals, but they ought not to be told that the political liberty they are striving for is not worth while; political liberty will seem to many a necessary step to economic liberty, and certainly historic examples are a sufficient justification. The tree of political despotism bears no economic fruit that is worth the gathering. Then it does not seem to us that a conviction of sin is required on the part of those whom Tolstoy seems to regard as chiefly responsible for the continuance of the evils of private property in land. What is required is an awakened intellect and conscience in all classes, for all are equally responsible, aristocrat and *moujik* alike. In no country any more than in Russia can it be said of one class that it alone is responsible for the perpetuation of social injustice. It would probably be found that among the upper classes in Russia there is quite as much well-meaning ignorance of social phenomena as in our own country among the same class.

When we see this great social wrong of private property in land we are surprised that others do not also see it. But we ourselves did not see it until it was pointed out to us. Let us believe that others are quite as honest. It is not a sin the conviction of which can be brought home to the individual with the same clearness as chattel slavery.

Something of the same limitation of view is shown in Tolstoy's proneness to consider the land question from the agriculturist's point of view alone. From this source his illustrations are drawn and to the peasant he looks when he considers the results that would follow the adoption of the Single Tax. This view is curious in its narrowness. The well informed believer in the Single Tax, not unmindful of its effects upon the farmer, looks rather to the cities; for here indeed would it effect its most startling transformation, for where population is greatest there, under normal conditions, is the vaster wealth, and in this wealth all the workers in the era of unhindered distribution will share.

But let us pass what appears to be these shortcomings, which elsewhere in this issue Tolstoy's chiefest American disciple, Ernest Crosby,—himself one of the leading spirits in the Single Tax movement—points out. It is sufficient to indicate them—these, and Tolstoy's notion that Mr. George's teachings have made no progress. Surely, the great Russian has not kept his ear to the ground. If the REVIEW has had occasion to lament what seemed to us a dearth of activity at this time, we have not been unmindful of the progress of the cause. But its progress has seemed to us to be not due to our efforts at

all but has moved independently of us. It is "in the air." Over 500 local rating bodies in Great Britain have moved in the direction of taxing land values. Is not this an evidence of progress, to cite none other? That we hear little of the Single Tax by name today is because we have more of the substance and less of the name. As the world makes progress in this direction it is not at all unlikely that we shall cease altogether to hear the name; in Great Britain it has very nearly been abandoned even now. But tax reform which has now begun must move along our lines, for there is none other for it to take; and industrial reform, if it would avoid socialism, must avail itself of the taxing power to open up natural opportunities. And this will be done in places and among those where the full teachings of Henry George are but imperfectly or only vaguely apprehended.

#### FURTHER RUSSIAN TESTIMONY.

Tolstoy is not the only eminent Russian who recognizes the economic needs of his country. It is doubtful, too, even if Tolstoy perceives its immediate needs with the same clearness as Count Hayden of Pakof, chairman of the delegation that presented the Zemstvo demands to the Czar, whom the Moscow correspondent of the New York *World* reports as saying:

"For one thing, I cannot drink a hundred pounds of tea to the peasant's one."

"Which means?" I inquired.

"Which means that the whole financial condition of the country is on the wrong basis. I am probably one hundred times as rich as a peasant on my estates. Do I pay to the State one hundred times as much as a peasant on my estates? No. The peasant starves and is stunted physically, intellectually, morally in maintaining an army, a navy, police and Czar, and bureaucracy. Why? Because we have only indirect taxation. I pay taxes, dues, only on what I consume. The peasant pays on what he consumes. The difference between what he pays and I pay bears no proportion to the difference between what I receive from society and what he receives."

"In a constitutional country this would not be a ground for revolution. Here it is. Or, rather, it is a symbol of the crying need of Russia. Because of just such things as this the country is perishing. We have no means of securing as a nation the adapting of the social system to the changing needs or the changing times."

This shows a saner view of the need of constitutional reform than that entertained by Tolstoy, who is unfortunately inclined to belittle the Zemstvo agitation, and it evidences an awakened sense of importance of the taxation problem. Count Hayden (?) should be a good target for some of our Russian Single Tax letter writers.

EXTRACTS FROM TOLSTOY'S GREAT  
ARGUMENT IN LONDON TIMES OF  
AUG. 1ST.

People do not argue with the teaching of George, they simply do not know it. And it is impossible to do otherwise with his teaching, for he who becomes acquainted with it cannot but agree.

If people refer to this teaching they do so either in attributing to it that which it does not say, or in reasserting that which has been refuted by George, or else, above all, they reject it simply because it does not conform with those pedantic, arbitrary, superficial principles of so-called political economy which are recognized as indisputable truths.

Yet, notwithstanding this, the truth that land cannot be an object of property has become so elucidated by the very life of contemporary mankind that in order to retain a way of life in which private landed property is recognized there is only one means—not to think of it, to ignore the truth, and to occupy oneself with other absorbing business. So, indeed, do the men of our time.

The land question has at the present time reached such a state of ripeness as 50 years ago was reached by the question of serfdom. Exactly the same is being repeated. As at that time men searched for the means of remedying the general uneasiness and dissatisfaction which were felt in society, and applied all kinds of external governmental means, but nothing helped nor could help whilst there remained the ripening and unsolved question of personal slavery, so also now no external measures will help or can help until the ripe question of landed property be solved. As now measures are proposed for adding slices to the peasants' land, for the purchase of land by the aid of banks, etc., so then also palliative measures were proposed and enacted, material improvements, rules about three days labor, and so forth. Even as now the owners of land talk about the injustice of putting a stop to their criminal ownership, so then people talked about the unlawfulness of depriving owners of their serfs. As then the Church justified the serf right, so now that which occupies the place of the Church—Science—justifies landed property. Just as then slave owners, realizing their sin more or less, endeavored in various ways without undoing it to mitigate it and substituted the payment of ransom by the serfs for direct compulsory work for their masters and moderated their exactions from the peasants, so also now the more sensitive land owners, feeling their guilt, endeavor to redeem it by renting their land to the peasants on more lenient conditions, by selling it through the peasant banks, by arranging schools for the people, ridiculous houses of recreation, magic-lantern lectures and theatres.

Exactly the same also is the indifferent

attitude of the government to the question. And as then the question was solved, not by those who invented artful devices for the alleviation and improvement of the condition of peasant life, but by those who, recognizing the urgent necessity of the right solution, did not postpone it indefinitely, did not foresee special difficulties in it, but immediately, straight off, endeavored to arrest evil, and did not admit the idea that there could be conditions in which evil once recognized must continue, but took that course which under the existing conditions appeared the best—the same now also with the land question.

The question will be solved, not by those who will endeavor to mitigate the evil or to invent alleviations for the people or to postpone the task of the future, but by those, who will understand that, however one may mitigate a wrong, it remains a wrong, and that it is senseless to invent alleviations for a man we are torturing, and that one cannot postpone when people are suffering, but should immediately take the best way of solving the difficulty and immediately apply it in practice.

And I think that Henry George is right, that the removal of the sin of landed property is near, that the movement called forth by Henry George was the last birth-throe, and that the birth is on the point of taking place; the liberation of men from the sufferings they have so long borne must now be realized. Besides this, I think (and I would like to contribute to this, in however small a measure) that the removal of this great universal sin—a removal which will form an epoch in the history of mankind—is to be effected precisely by the Russian Slavonian people, who are, by their spiritual and economic character, predestined for the great universal task—that the Russian people should not become proletarians in imitation of the peoples of Europe and America, but, on the contrary, that they should solve the land question at home by the abolition of landed property, and show other nations the way to a rational, free and happy life, outside industrial, factory, or capitalistic coercion and slavery—that in this lies their great historical calling.

I would like to think that we Russian parasites, reared by and having received leisure for mental work through the people's labor, will understand our sin, and, independently of our personal advantage, in the name of the truth that condemns us, endeavor to undo it.

"No prophet of the nineteenth century is more worthy than Henry George of the honor done him by the New Age Press. The publication of the works of George will give a fillup to reading just in the direction needed, especially now that re-actionary fiscal proposals are before the country."

—London Daily News.



## DEATH OF TOM BAWDEN.

Our readers will learn with regret of the death of Tom Bawden, whose long and earnest work for the Single Tax in Detroit has left its influence behind him. His extraordinary exertions in behalf of the truth which he held as his religion hastened his end, and he died a martyr to the cause. His death should prick the conscience of those of us who are content to preach the Single Tax in our own selfish and comfortable way. Tom—for as Tom he was always known—did scouting duty where the bullets were thickest, while the great army lagged behind.

"Strike once more then and be dumb;  
Let the victors when they come,  
When the forts of folly fall,  
Find thy body by the wall."

And Tom's body lies by the wall, one of the many fallen in a good fight. He sacrificed ease and comfort to the cause, and at the end he gave his life for it.

The Detroit papers paid their respects to the deceased in many appreciative notices, for his sincerity had come to be recognized. From one of these, the *Informer*, an organ of the negro citizens of the city, we select the following notice:

"Thomas Edward Bawden was born to Samuel and Elizabeth Bawden, in Toronto, January 11, 1857. Upon becoming of age he went to work for the Grand Trunk railway as a fireman on a locomotive. After becoming a competent engineer he went west and secured employment in Iowa, but returned in six months to marry Eliza, the faithful wife who is now his widow. They returned to the west at once and for three years Mr. Bawden was an engineer on the Denver & Rio Grande railroad. At the end of that time he returned to Toronto and engaged in the flour and feed business and was quite successful, but tired of this and selling out in 1891 he went into the insurance business. It was not long before Mr. Bawden became superintendent of the Yorktown Loan & Savings Co., and was assigned to Windsor, Ont., where he managed the company's business. It was while residing in Windsor that Mr. Bawden saw the "Single Tax cat" and at once resigned his position and came to Detroit to take up the active work of propagating the Henry George doctrine. Left to mourn his loss are Eliza Bawden, wife, and Bessie, aged 20; Gertrude, aged 14, and Roy, aged 12, children. Mr. Bawden left no property except a life insurance policy for \$1,000, which will not be available for some weeks while necessary steps are taken in the probate court to secure it. This fact speaks volumes for the unselfish character of the man who gave his life that others may know the real inwardness of our social iniquity and with that knowledge help to destroy the evil."

The *Detroit Tribune* contained this mention of an important incident in the life of this earnest apostle of the Single Tax:

"For a few days in May, 1901, Tom Bawden was the most-talked-of man in Detroit. It was his persistence in delivering Single Tax addresses on the campus that brought about the so-called "campus riot" on the night of May 10. In defiance of the orders of Frank C. Andrews, then police commissioner, Bawden attempted to give a speech on the campus that night. When the police, acting under Andrew's orders, attempted to disperse the crowd, they were attacked by the enraged people and a riot ensued in which a number of persons were injured. Thousands of people paraded the streets, cheering for Bawden and shouting threats at Andrews and his policemen.

Andrews succeeded in having an ordinance passed by the council, prohibiting gatherings on the campus, and for violating this ordinance Bawden was arrested and thrown in jail. He steadfastly refused to pay his fine, declaring that he would 'rot in jail first.' His friends finally paid it without his knowledge and he was released."

The *Detroit Times* commented as follows:

"For all that he did with voice and pen toward the bringing in of this new era of justice and light; for all that he did in the hope of serving his brothers by emancipating them from the yoke of oppressive economic ills; for his courage and independence in fighting on the very frontiers of truth, if for nothing else, Tom Bawden deserves the kindly recollection of his fellow men. While the majority of men were too busy, too timid or too dull to deflect a hair's breadth from the beaten path, he was striking out into new arenas of truth and boldly proclaiming it."

The Rev. Reed Stuart pronounced an eloquent eulogy at the funeral, and among the pall bearers were John D. Howarth and Frederick F. Ingram, names familiar to Single Taxers the world over. Many prominent citizens attended the services, and Tom Bawden was not without honors at the last. He has left his impress upon the moral and intellectual life of Detroit, and his work is an example of the influence that can be wielded by one not exceptionally endowed by nature with extraordinary intellectual gifts, but armed with a passionate hatred of injustice and a Christ-like pity that almost excluded the thought of self. It is well to live for such a cause as ours; it was given to Tom Bawden to die for it.

A new novel by Hon. Herbert J. Quick, Ex-Mayor of Sioux City, Iowa, will soon appear.

H. F. Ring is president and J. J. Pastoriza vice-president of the Harris County, (Tex.) Direct Legislation Club.

## IN MEMORIAM.

JAMES WATSON STUART.

On the 21st of June, after a brief illness, James Watson Stuart, of this city, passed into spiritual life. Of this life just ended in outward form in its splendid career of usefulness, filled as it was with noble and kindly deeds, it may with truth be said:

"His deeds inimitable, like the sea  
That shuts still as it opes, and leaves no tracts  
Nor prints of precedent for poor men's facts."

And such is the power of influence that noble lives have upon their fellow men, those that knew Mr. Stewart were unconsciously swayed by his strong yet gentle character and the peculiar charm of his genial nature. Because of this, more significant and filled with beauty are the poet's lines—

"So our lives  
In acts exemplary, not only win  
Ourselves good names, but doth to others give  
Matter for virtuous deeds, by which we live."

Some twelve years ago a dozen men composing what was termed the Economic Club met alternately at their different homes for the purpose of discussing economic questions. Prominent among this little coterie was Mr. Stuart and Judge Potter, now a member of the Supreme Court of this State. It was at this time that Mr. Stuart had begun the reading of "Progress and Poverty." The wide divergence between Mr. George's teachings and those which had for generations been accepted *nemine contradicente* was to Mr. Stuart's strongly conservative nature almost startling. Mr. Stuart's fine perception of justice and his full recognition of the mandates of the moral law, however, gave perfect freedom to his splendid reasoning powers, and he accepted Mr. George's doctrines with a finely poised enthusiasm, which was of itself a promise of his zeal in after years in bringing the truth to his business associates and all others with whom he came in contact in social life.

Engrossed as he was with all the details of his business interests, he nevertheless read every work of Henry George, and purchased many sets for those of his friends he was particularly desirous of seeing accept the new political economy. Having a large acquaintance in this city among the clergy, Mr. Stuart labored almost unceasingly in an endeavor to win from many of the leading members public expression to the truths which they in private life recognized and had been brought to see through his indefatigable labors. In the dissemination of Mr. George's teachings Mr. Stuart did not confine his efforts to his home city or state.

Of his means he gave liberally in response to every call, for in teaching what he usually referred to as the "natural order" came the fixed belief that this was the world's truest religion; he deemed that he was in the service of God and was obeying the divine will by appealing to men's rationality and awakening conscience from its deadly inertia.

Of Mr. Stuart's devotion to the cause he so earnestly espoused while in life no stronger evidence is necessary than mention of the fact that by his last wishes, expressed in his will, a generous sum of money was left for the propagation of the truths for which Henry George lived and died.

It was in the home life that a full survey of Mr. Stuart's character could be had. Having never married, Mr. Stuart made his home with his sisters and brothers. Upon these kindred all the generosity of his large-heartedness was lavished with a tenderness and dignity rarely seen. How perfect seemed his ideals; he was happy only when he was bringing happiness to others. How near to the eternal light seemed such a soul. The human side struggles for supremacy over the spiritual as realization comes with chastening hand to stir the sacred memories of a friendship so loyal and of a presence that brought sunshine and gladness wherever it moved. With the words of the minstrel who sang so sweetly to the memory of his well-beloved Hallam, we, too, may say:

"\* \* \* The man that with me trod  
This planet, was a noble type  
Appearing ere the times were ripe,  
That friend of mine who lives in God."

JAMES A. WARREN.

Pittsburg, Aug. 12, 1905.

HOW MUCH LAND VALUE IS TAKEN  
IN TAXATION?

MR. LAWSON PURDY REPLIES TO MR. C. J. BUELL—NOT POPULATION, BUT THE KIND OF POPULATION THAT MAKES LAND VALUES.

Editor *Single Tax Review*:

An article appeared in the Spring number of THE REVIEW, by C. J. Buell, entitled "Equitable Taxation." Certain statements in this article I believe to be misleading, and should like to give my view of the facts.

Mr. Buell says that in the State of Minnesota about two-thirds, and in all other States where statistics were accessible from one-half to three-quarters of all State and local revenue is derived from land values. The census of 1890 gives the total State and local revenues as \$584,000,000. Of this amount 64 per cent. is stated to be derived from a tax on real estate. Part of the remainder is undoubtedly derived from a tax

on land values, but not a large proportion. Of this 64 per cent. it is safe to say that not more than half is drawn from land values, so that it would be nearer the truth to put the amount of the revenue derived from land values by State and local taxation at not to exceed one-third of the total revenue.

It is true that in cities sometimes more than half the revenue is derived from land values; this is true in the City of New York. But the amount in New York is only about two-thirds, whereas in the rural districts of New York the amount derived from land values is very much less in proportion.

In 1897 the United States Department of Agriculture published Circular No. 5, "Local Taxation as Affecting Farms." Most of the statistics were gathered by George B. Rounsevell and Edgar L. Ryder, both exceptionally intelligent men and Single Taxers. The conclusion arrived at in that report was that the unimproved value of farms is less than 40 per cent. of the improved value. In several counties of the State of New York, upon which reports were made, land values were less than 82 per cent. of the real and personal property assessed. In view of the fact that vacant land is notoriously under-assessed it is evident that Mr. Buell's statement of the proportion of tax paid on land values in the United States is fully twice the amount actually paid.

Mr. Buell says that in many States no constitutional change is needed to put the Single Tax in operation. There are only eight States which have constitutions that will permit all taxes to be levied upon land values, and in some of those States there are constitutional provisions limiting the rate of taxation which would prove serious obstacles. There are about twenty-five States in which the constitution requires the equal taxation of all property.

Mr. Buell says "When the States shall have made the changes necessary Congress may avail itself of that provision of the national constitution which provides for the apportioning of direct taxes among the States according to population." He argues that this would be fair because land values are proportionate to population. This is an old fallacy that has been put forth by distinguished Single Taxers, but has frequently been exposed. Land values are not in proportion to population: they are in proportion to the productive power of population. This includes three factors: The number of people, the intelligence and energy of the people, and the situation, fertility or mineral richness of the land. If federal taxes were apportioned according to population some poor States would have to pay to the support of the United States an amount equal to their entire land values and they would have nothing left for local expenses.

I will make a few comparisons between poor states and rich States based on the

census of 1890 which I think will show the gross injustice of apportioning federal taxes in proportion to population.

The wealth per capita in Rhode Island was \$1,459; in Montana \$3,429; in North Carolina \$361 and in South Carolina \$348. The cost per capita for State and local government was in Rhode Island \$16.50, in Montana \$20.61, in North Carolina \$1.99 and in South Carolina \$2.69.

If federal revenue were raised by a tax on land values South Carolina would have paid \$1,725,000. If it had been apportioned per capita it would have paid \$5,250,000, while the total cost of supporting the State and local governments in South Carolina was only a trifle over \$3,000,000. Now reverse the proposition. If Nevada had paid its proportion of federal revenue based on land values it would have paid \$778,391; if it had paid per capita the amount would have been \$208,670.

These comparisons can be made to the same effect between all the Southern States and the Central and Northwestern States. The cause is evident. The population of Rhode Island is compact, intelligent and industrious. Rhode Island is favorably situated to supply the markets of the world. The productive power of the people is naturally very high. In North and South Carolina a large proportion of the population is colored, ignorant, shiftless. The productive power of the people is low. In Montana and Nevada the mineral wealth is enormous. The productive power of the people is very great, and land values very high.

LAWSON PURDY.

#### REPLY BY MR. BUELL.

*Editor Single Tax Review:*

I. As to the percentage of state and local revenue actually raised from the value of land, I can speak positively only for Minnesota. In this State land is assessed separately from all other values, and always has been, and the reports of our State auditor each year will furnish the data from which the exact percentage can be obtained. For many years about two-thirds of all State and local revenue has been raised from the assessed value of land. In some rural counties, over three-fourths of the local revenue is collected from land values. This is no accident, but is the result of a deliberate policy on the part of local auditors and assessors.

II. The only other point that I care to discuss is the question of the fairness of apportioning federal taxes among the States on the basis of population. Of course my supposition is that the State would raise its share of the federal revenue as well as its local revenue by assessing land values alone. Permit me to call attention again to the fact that it does not follow that the people who live in a State would actually

pay all the federal taxes apportioned to that state on the basis of population. In all states a great amount of land is owned by non-residents, and it is the owner of land that must pay the land value tax—no matter where he might live.

Of course if a State had great land value—due to rich mines or other cause and a sparse population—its share of federal taxes would be too small. But the general adoption of the Single Tax would tend to rapidly redistribute population so that the most dense population would be located on the land that might be most valuable naturally. To me it seems plain that if men were once free to locate on any land they might choose they would choose the land most naturally *productive*. Then the most valuable land would have the people and unoccupied land would be valueless land.

I thank you for the courtesy of sending Mr. Purdy's article to me, but do not think it necessary to consider any of the other points raised.

C. J. BUELL.

Minneapolis, Minn.

#### TOUR OF JOHN Z. WHITE.

Arrived at Portland, Oregon, on July 11. Several good meetings were held at this point, the first being before the Young Democratic Club, at which a good degree of interest was developed. No great opposition was shown, but the customary confusion in relation to economic law was revealed by the questions asked. Quite a number, however, proved to be familiar with fundamental social forces.

A most excellent meeting was held at the Y. M. C. A. rooms. The young men were evidently much interested, as were also the older ones. The whole association at Portland is exerting a broad and liberal humanitarian influence that will be greatly helpful to all movements for the betterment of social life. The fact that men must form an association distinct from their individual enterprises is clearly recognized. That this association is natural and therefore subject to natural law, is likewise perceived. The good will of the audience was plainly with the speaker. The manifestation of a feeling of strangeness toward the Single Tax is rapidly disappearing.

A number of the young men of the Y. M. C. A. gathered on another day for the purpose of questioning the Single Tax advocate, and for an hour the queries were advanced and met. One of the number was sure the landlord would raise rent if taxes were laid wholly on him. As the group broke up, another who had grasped the true relation was "explaining" to the benighted one.

A debate was held with Mr. Lewis, a socialist. He thought that in the act of

paying wages the robbery of labor is performed. Of course the Single Taxer thought if there were robbery, it must be in not paying wages. The historical class struggle was asserted by Mr. Lewis. He claimed that as the capitalistic class had overthrown the old land owning class, so must the working class overthrow the present capitalistic class. In opposition it was held that the land owning class had not been overthrown. In fact, land owners are the barriers to social equity now, and maintain their power through the agency of a bad system of taxation. Mr. Lewis was as careless regarding the consistency of his statements as the ordinary politician. He assured the audience that machinery overshadowed land in productive importance; that labor is a commodity; that a railroad right of way is valuable because of the track; that the logic of the Single Tax is perfect, but that we are in error as to facts; that his idea of land values was hazy; that George was a poor reasoner, and that workmen in the socialist party do not care for the Single Tax. All of which was repeated by the Single Taxer for the benefit of the audience. Lewis was surprised to learn that railroad equipment does not cost over \$25,000 per mile, while the privileged value is over \$35,000. The socialists in the audience seemed astonished at the fact that the land of Manhattan Island, exclusive of property exempt from taxation, is worth twice as much as the improvements upon it. Think of a man saying machinery, which we can reproduce, is more important than land, which we cannot make at all.

A good meeting was held at a free lecture and reading room society. It was well attended, and the speaker took occasion to state with more than usual emphasis the attitude of Single Taxers toward monopolists and their supporters and apologists. Workingmen were bluntly asked if they did not think they were getting their just deserts—considering how they vote? Several socialists expressed their pleasure at the speech, and thereby afforded evidence that they are bent on denunciation rather than construction—like the Irish "patriot" who is much more intent on opposing England than on freeing Ireland. A fact worth mentioning is that the secretary of the Y. M. C. A. is an avowed Single Taxer and acted as chairman of this meeting.

At Seattle, Wash., the first meeting was before the University on the subject, The Doctrines of Henry George, Professor Congdon, registrar, presided. He was very genial and complimentary at the close. The large body of pupils seemed much interested, and vigorously testified their pleasure. Nearly all schools of advanced pupils receive the Single Tax message with high favor.

An afternoon meeting of a woman's club was addressed on "The Sources of Public



Corruption." The women were quick to perceive the points of the argument, and ready to indorse all that seemed to square with their ideas of a righteous life. The fact that the speaker thought a woman just as good as a man—even at the polls—was matter for mutual congratulation. A number of questions were presented, all indicating a favorable attitude, and a clear apprehension of the fact that unfair laws are the cause of all social wrongs.

An evening was devoted to the question of "Public Ownership of Public Utilities" before the Georgetown Improvement Association. City Attorney Andrews was chairman of the meeting. The necessity of the high way in civilized life was shown, and the method by which it has been withdrawn from public control explained. The need either for public operation of all those utilities which are based on a right-of-way, or for the overthrow of the doctrine that such grant to private parties is a contract, was set forth. Several lawyers present listened carefully to the latter matter. If this notion can be overcome in our courts, the way will be open for a genuine regulation of those concerns that are grouped under the head of public utilities. Questions and answers kept the meeting until a late hour.

On the following evening Public Ownership was presented at the West Seattle Congregational church. Interest similar to that displayed at the previous meeting developed, though one man was sure that we could not successfully attempt these reforms until we had found the way to discover more honest public officials. He was asked what inducement would remain for the direct or indirect bribing of public officials if privileged values were removed from the field of traffic. He seemed to have a vague notion that public officials were corrupted merely for the sake of corrupting them—but he did not answer the question.

Nelson's Business College was visited in the afternoon of the following day, and a very pleasant meeting it proved. Many of the pupils were young ladies, and they seemed to be as much concerned with matters economic as were the young men. At first the whole school appeared a trifle doubtful of the value of a talk on industrial affairs, but they rapidly developed an interest that any speaker would consider flattering. Students are good people before whom to lay matters involving common sense.

An evening was devoted to "Carlyle" before the Washington Amateur Press Association, of which J. Y. Erford is president. In presenting Carlyle's theory of government, the seeming impossibility of realizing his ideal by the method he proposed was indicated, and also the illogical nature of his objection to democracy. He thought that each citizen's interest in good government is so small that he will not strive to

attain it. At the same time he says that if our rulers lead us aright, how infinitely happy for us. If infinite happiness follows on good government, how could he think each citizen's interest small? It is perfectly plain that the difficulty arises from the fact that the average citizen does not know how deeply he is concerned in the matter of good government—that is to say, rightly adjusted social forces.

"Robert Burns" was the subject at the Unitarian church. The audience was much more interested in Burns at the close than at the beginning of the lecture. Few, indeed, realize the power of the great Scotchman. He was right when he said to his wife, "They'll think more of me in a hundred years, Jean."

A very pleasant evening was spent with a large company at the home of our old friend from Minneapolis, Oliver T. Erickson. Of course, he would not let the evening pass without a presentation of the gospel for the benefit of those who were as yet unfamiliar with economic truth.

Several excellent examples of increase in land values were given in the leading Seattle daily. This was not published as of interest to Single Taxers; rather it was an advertisement of the best method of getting rich without working, or getting something for nothing, and at the same time of maintaining the utmost respectability.

Coleman block—Ground value, 1856, \$400; 1877, \$8,500; 1880, \$25,000; 1886, \$100,000; 1898, \$240,000; 1905, \$510,000. In addition to rentals, each dollar of original investment has in 49 years increased to \$1,274.

Bon Marche block—Ground value in 1870, \$300; 1905, \$390,000. From 1880 to 1890 this land increased 2,566 per cent. in value.

Bailey block—Ground value, 1859, \$200; 1905, \$324,000. For one dollar in 1859 it is now worth \$1,619.

Burke block—Ground value, 1856, \$100; 1905, \$306,000. After 49 years one dollar becomes \$3,029.

Pioneer Square property—Ground value per front foot, 1856, one dollar; 1905, \$3,500.

Instances are given of high priced property doubling in value in the last five years. Why do we complain of insurance, lottery, or gambling schemes? Is not the basis of our whole industrial life administered as a "get-rich-quick" fraud? There is not the shadow of a doubt that our laws gave to Rockefeller, Rogers, and the rest their first impulse toward wrong doing.

At Vancouver, British Columbia, several meetings were held, and our Canadian brethren were found to be steadily and persistently striving for the realization of a better day in the industrial world. It seems that in this province improvements on land are assessed at only one half value. For a time through the efforts of practically one member of the legislative body this assess-

ment was reduced to one-quarter of value. The worth of this member was not appreciated and the tories compassed his defeat.

One meeting was held at Westminster, B. C. The audience was not large, but was much interested and quite above the average in capacity and cultivation. Hon. J. C. Brown of Westminster is a watchful and capable man, and with his co-workers will see that nothing favorable to freedom is lost through inattention.

Another debate was held at Nanaimo, on Vancouver Island. Mr. Kingsley was the socialistic champion. Kingsley is an ex-locomotive engineer, who met with a serious accident, and is a fine man, in spite of his mistaken economic views and a tendency to accept the Arab proverb that "in the desert every man is your enemy." He rode in the face of all economic thought by declaring to tax land and building, or to tax land alone, would have the same effect. He admitted that everything comes from the land, but insisted that "the landlord cuts no ice." With a somewhat varied interpretation this was admitted. He endorsed the exploded wages fund theory by asserting that the wages are determined by the number of laborers, and at the same time declared that value goes from the laborer to the thing produced. The notion that tenants fix rents, and that prices are made by buyers seemed so absurd to Mr. Kingsley that he nearly choked at the idea, but finally agreed that it would be necessary to make things that others desired if we would dispose of them in trade. He held labor to be a commodity, which was not so bad, when we remember that in one of the high schools of a large eastern city the children were taught that labor is a *perishable* commodity. He was urged to explain how socialists would distribute products, but would only say that they would produce enough to satisfy wants, and would distribute according to some plan satisfactory to themselves. He expressed uncertainty as to "how far the Single Taxer had gone in economics," but there was no doubt as to the point attained by Mr. Kingsley. He is still in the dark ages. He was strong on the "historical" method, and told us much of social conditions of "one hundred thousand years ago."

A meeting was held in the Methodist church, the speaker being introduced by the pastor, Rev. A. M. Sanford. It was a most excellent meeting, and many questions followed a talk on the Doctrines of Henry George. Finally a few Socialists who evidently were not pleased with the debate began inquiries, and failing to make headway, resorted to impudence rather more emphatic than is proper even for Socialists. They were finally prevailed upon to lower their flag, and the meeting closed amid general congratulations—save for the queer folks.

Victoria, B. C., was the next point. A meeting was held at the Trade and Labor Council, the subject being "How to Prevent Strikes." It was a fine body of men, and very close and courteous attention was given the discourse. Just as the meeting opened who should walk in but Clarence S. Darrow, of Chicago. At the close of the talk Mr. Darrow was called upon, and whatever the Single Taxer may have lacked in radical utterance was at once supplied—and very favorably received. It was a splendid evening. The Council wish both speakers to return. A number of questions were subsequently proposed.

A discussion of "Public Ownership of Public Utilities" was held at Spring Ridge, a suburb. The idea of public control, by ownership or otherwise, was the general sentiment.

Our Victoria friends desired another debate with Socialists, and again Mr. Kingsley appeared. He left the 100,000 year matter alone, but insisted that capital is the product of the ages. When will Socialists learn the difference between capital and knowledge—they are nearly as obtuse as the professors. After the usual declarations by Mr. Kingsley that capital despoils toil; that labor is a commodity; that it makes no difference to laborers how taxes are levied; that the police power is merely a scheme to enable the cunning to repress the weak, etc., etc., an attempt was made by the Single Taxer to get the matter into a rational form. He proposed, first, that if one man, or a group, produced 1,000 bushels of wheat worth one dollar per bushel, this product can be exchanged for \$1,000 worth of any variety of products desired. Therefore, to examine production in one form is to examine all production. He then supposed that a community devote itself to catching fish. On the average each captures ten fish per day—their implements being of the crudest. Next, one of the number invents, or makes, a fish net with which he can catch fifty per day. He desires another to operate the net and give him forty, keeping ten. The Single Taxer claimed that no man would accept the offer, but would demand more than ten. No one will work for another unless he can get more than by working for himself. In short capital (the net, or its owner) must raise wages. The employee will learn in time how the net is made and duplicate it. Two nets now appear on the market seeking employees—demand for workers increases. This process continuing, either all will ultimately be possessed of nets, securing fifty fish per day each, or wages will advance until so little remains with the net owners that it barely pays to make nets. Next it was supposed that some one, or many, own the lake, river, or other "fishing ground," and demand ten fish per day from each fisherman, as rent. None but net owners can meet this demand, and those who do not own nets can only seek "jobs" at the

hands of those who do. After much of what is sometimes described as "backing and filling," Mr. Kingsley agreed that the "fishing ground" owner held command of the situation. A very energetic attempt, however, was made to hide the admission in rhetoric. Also an attempt was made to change the illustration from fish to bread, but he was strongly advised to confine himself to fish. If it is merely a matter of capitalists employing laborers and taking the larger part of the product, why do they let so many laborers remain idle? Dr. Ernest Hall, a leading surgeon, was chairman, and displayed a lively interest in the whole series of meetings in Victoria.

A meeting was held by the Y. M. C. A. at which a lecture on Thomas Carlyle was given. Carlyle's economics were shown to be similar to Henry George's doctrines. The difference being that Carlyle had no faith in democratic society, while George had none in aristocratic society. Meanwhile Carlyle did not dodge the issue, as do most modern Tories.

Still another meeting was held in Victoria, at which the doctrines of Henry George were presented. On the following evening a company of gentlemen gathered at the home of Dr. Hall for the purpose of more fully developing the exact points of difference between the Single Tax and Socialism. Dr. Hall was in earnest to know the exact truth.

Returning to the State of Washington, a lecture was delivered before the Board of Trade at Puyallup, on Public Ownership of Public Utilities and the Single Tax. A very good audience assembled and paid close attention to each argument and illustration. With a few exceptions members of the audience were friendly. Newspaper reports were very fair, much more so than at many points.

Another debate was held at Everett, Wash. Mr. Lewis appeared for the Socialists. He insisted that when the improvements are removed from land, whether railroad or other land, the value disappears. He was referred to land on which no improvements had been made, also to Baltimore after the great fire. But facts have no effect on Mr. Lewis. It is easier to deny them. Asked as to how Socialists would distribute products, he said he would leave that matter to Socialist societies—it is a mere detail. The distribution of wealth is the matter under discussion, but is merely a detail. If one man should claim more than an equal share on the ground that he produced more than others, Mr. Lewis would call him a hog—and he would be uncomfortable. And yet in another minute he was loudly asserting that "a man should have all he produced." Socialists are queer.

## IN DEFENCE OF FAIRHOPE.

LETTER FROM WILLIAM CALL.

### *Editor Single Tax Review.*

Permit me to reply through your columns to the criticisms of Fairhope by Mr. E. Q. Norton contained in your last issue. As resident, lessee and member for nearly seven years, treasurer for two years, deputy treasurer for two more and at present one of the trustees and never absent from the colony more than three consecutive days, I believe I can speak with as much authority of Fairhope's plan and its application as can the Committeeman for Alabama on the National Single Tax League, and I am sure that I can state it and the facts that substantiate it, more accurately than can he. The "misunderstandings" he deplores he immediately proceeds to extend and amplify by offering a "scrap of history."

This "scrap" is too long to quote here in full, but is contained in the first, second, third and fourth paragraphs of this article and, briefly, state that he opposed the colony from the start and so wrote the founder and former secretary, that he has voiced this opposition consistently and bases his claim to authority on the ground that he is "the oldest Single Taxer, in point of service, in the State if not in the South, and is the Committeeman for Alabama in a defunct organization."

As to his assertion that he has always been opposed to the colony, even before it had located here, I offer in rebuttal his first letter to Mr. E. B. Gaston, dated Feb. 12, 1894, in which he says:

"The plan outlined by you for a cooperative community has more good points than any I have seen heretofore, and is well worth trying. Of course, you fully realize that even if all your own local affairs were carried out as you propose, and every one in your community were to prove in every way all that you could wish as cooperators, still you would be greatly burdened by the ill effects of our present forms of taxation and ill adjusted laws, besides being to a great extent crippled by the effects of private monopolization of the source of all those things from which alone you can draw.

"Locally your own laws may be equitably adjusted, but you will be burdened by the coal and iron monopolists, the timber land owners, the oil kings, the R. R. kings, etc., and so long as general conditions remain as they are, you can get only partial benefits from your cooperation; perhaps whatever benefits may come to you through your plan may ultimately be absorbed by the ever concentrating power that is being monopolized by a few persons. For my part, I would prefer to remain in the field and fight for a change in general conditions that should embrace all the people and all parts of the country and ultimately the whole world."

Not a word here that the Single Tax could not be at least partially applied because of State laws. No statement that the plan would "work injury to the Single Tax movement" or that "the Single Tax did not require any colony plan." No mention in fact of the Single Tax or of any opposition to it, but merely an expression of personal preference as to cooperative propaganda. That he misconceived the purpose of the colony cannot be claimed, as other letters disprove that.

The statement contained in the first two lines of the third paragraph I can only ascribe to the carelessness or ignorance of the compositor and proof reader. Surely no Single Taxer of any standing would declare that "in any application of the Single Tax at large, the State or Government would have to first buy out all the land owners and then divide up this land among the people."

His statement that the Fairhope plan "would work an injustice to some by refunding to its members State and County Taxes which they had paid on their personal property and improvements, which Taxes might exceed in amount the rent they were called on to pay for the use of colony land; that some would pay for the privilege of living on colony land and on the less desirable locations, while others would be paid for occupying colony land on some of the more desirable locations," shows lamentable ignorance or deliberate perversion of facts. Later, in his illustrations, he endeavors to give proof of his assertions by quoting "net rents" which are in every case erroneous.

These objections he says he has stated to some sixteen individuals in particular and to outsiders in general. Why not specify these sixteen? Some of them are true blue Single Taxers, some are Socialists, but none of them are or can be individual arbiters of Fairhope's policy.

His assertion that he has aided the colony and the colonists while at the same time opposing the colony plan, falls of its own weight. I do not believe he can point to one act of service that he has rendered to the colony, except his efforts to locate it here, nor can he point to any case where his friendliness to the colonists has worked to the mutual advantage of the interested parties.

It is hardly worth while to point out the fallacy of his claim to the right to judge Fairhope because of his record as a Single Taxer and a committeeman. In this connection he says that his record "made it widely known throughout this section that I was a Single Taxer, and to have allied myself with the colony would have been a practical admission that I commended the colony plan, when such was really not the case."

I quote from his letter to Mr. E. B. Gaston, under date of Aug. 5, 1894, while the colonists were still in Iowa.

"If the colony decides to locate here, we will have Mr. George come down again, and also our next President, Tom L. Johnson; but of this nothing should now be said or written. \* \* \* There is not a day that I do not get letters of inquiry as to the advantages of this shore, and if you decide to locate here I could no doubt turn in to you names of those who would like to join the colony." About this time his letters are full of the advantages of location, climate, products of the soil, etc. Letters that would do credit to the most enthusiastic land agent.

The next day, August 6, 1894, he writes: "Now as to taking stock; if the colony comes here, I can do so, because it will be possible for me to join, having my home where the colony is; but if the colony goes elsewhere, I could not join it, as I cannot leave my home to do so, and nothing would induce me to give up my place here; not even to join such a good colony as I think yours can be made to become. If I knew that my vote would decide you to come here I should hesitate to cast it, for I would not want to assume the responsibility. I will aid you all I can to arrive at the facts, and while I want you to come here, I have not overstated, but rather understated what can be done and is being done here now." Where does the opposition to the colony appear in this? Further comment seems hardly necessary.

I have before me a paper headed "Application for Membership," which reads in part as follows:

"To the Executive Council, Fairhope Industrial Association:

"I hereby make formal application for membership in Fairhope Industrial Association.

"I have carefully read your constitution, approve of the principles therein set forth, and will abide by it and such regulations as may be made in accord therewith.

"I hereby subscribe for one share of stock in your association, etc., etc."

This is the regular form of application in use at that time, and goes on to state that the signer has made a first payment of \$5.00 upon his stock, answers questions as to place of birth, age, nationality, knowledge of economics, etc., and is signed "Edward Quincy Norton, Daphne, Ala.," and is dated Oct. 25, 1894. On the back is the endorsement, "No. 40, Edward Quincy Norton, Daphne, Ala. Filed Oct. 27, 1894." Is this consistent?

This brings us to what are presumably the "inside facts" promised in your Spring issue. His first "fact" presented is "that the Fairhope plan is not the plan of the people there; if it were left to them, they would change it in some important respects." It is true that it is not the plan of all the people here. Certain persons would gladly change it in some important respects, the most important being the total



elimination of every Single Tax feature. Nevertheless, the present plan is the plan of the great majority of the people here who have of their own free will and accord signed a lease which provides:

(1) The said lessee, his heirs or successors shall pay to the Fairhope Single Tax Corporation, its successors or assigns in equal payments, on the first days of January and July of each year, or at such other time or times as may be fixed by the said corporation, an annual rent based on the value of said land, exclusive of improvements, to be determined by the said corporation through its executive council or board of directors, as provided in its constitution and by-laws, under its avowed principle of so fixing the rentals of its lands as to "equalize the varying advantages of location and natural qualities of its different tracts and convert into the treasury of the corporation for the common benefit of its lessees, all values attaching to such lands not due to the efforts and expenditures of the lessees," and the said lessee for himself and his heirs, hereby expressly agrees that the said annual rent shall be determined by the said corporation upon the principle just stated and in manner now or hereafter provided by its constitution and by-laws, and shall be expended by said corporation, under the provisions of the constitution and by-laws.

(3) In consideration of the payment of rents herein provided for, the Fairhope Single Tax Corporation agrees with the said lessee to pay all taxes levied by State and county upon the land herein described and his improvements thereon; and on receipt of the county treasurer's receipt for taxes paid by him upon the personal property held upon such lands—moneys and credits excepted—to give him a certificate of equivalent amount, receivable from bearer at its face value on future rent charges, or in discharge of any indebtedness to the corporation.

If it is not their plan, why did they subscribe to it?

His next statement, "that if left to a popular vote \* \* \* they would be willing to assess all taxes on the rental value of their lands alone, provided they could fix the rentals," is on a par with his assertion that Mobile, if left to a popular vote, would be Single Tax by a large majority. Mobilians are still smiling over that statement. I would like to have Mr. Norton explain how he would assess all taxes on land values alone, without refunding to the lessees the State and county taxes on personal property and improvements?

He says the rentals are fixed by a council of five and not in accordance with the law of supply and demand. He knows better than that. As a former member of the council, having served through two appraisements, I know that the actions of the council are not only subservient to the will of the membership, but that all lessees, members and non-members,

are requested to sit with the council and give it the benefit of their views, and the appraisement is of no effect until approved by the resident membership.

After such reiteration, Mr. Norton says that the Fairhope plan does not "equalize the varying advantages of location and natural qualities of all tracts of land" because it undertakes to repay to renters the tax they pay to the State and county on their personal property and improvements, and to prove this and his "net rent" theory, referred to before, he offers fifteen "illustrations" which only prove in fact that his ability to give "inside facts" accurately is very much impaired, and that he is losing his grip on fundamental principles of the Single Tax. These illustrations are so full of inaccuracies as to be absolutely worthless as arguments.

#### ILLUSTRATIONS FROM FAIRHOPE RENT LIST.

Mrs. M. E. Mead: Rent \$25.00, taxes refunded \$5.60, leaving a net rent of \$19.40 as her price for occupying two lots. Here are the facts: Mrs. Mead rents two valuable lots on the bay front, appraised by the colony at \$25.00. She pays this to the treasurer and also \$5.60 to the county tax collector, making her total payment \$30.60. The colony then pays to Mrs. Mead, on presentation of tax receipt, \$5.60 as refunded taxes, leaving her net payment \$25.00; her land rental. Is Mr. Norton so weak in mathematics that he cannot do this simple little problem in addition and subtraction? If not, is he qualified to judge of the merits or demerits of so important a matter as Fairhope?

The second illustration, that of William Call is in the same category except that he joins the e. 50 feet of Lot 4, Blk. 6, Div. 1, which is less than a half lot and assessed at \$13.90 because the law of supply and demand and its superior location and natural qualities make it more valuable, to Lot 8, Blk. 1, Div. 1, a full lot, half a mile away from the aforeside Lot 4, and assessed at \$16.00, to make them appear as adjoining lots and by that means hide the contrast in their values. The net rent fallacy appears again.

C. K. Brown: Rent on 7 lots \$110.00 less \$21.19. This is an attempt to show that Mr. Brown "pays for the privilege of living on a less desirable location" I presume. These lots are on the main street and one block from the business center. They contain 4 1-10 acres, each lot being 104 1/2 x 228 ft. and on the tract are five houses, all but one (Mr. Brown's residence) closely fenced; crowding the outhouses near the dwellings and preventing the use by the sub-tenants, of the ground intended by the colony to appertain to the buildings. The balance of the land, fully 3/4, is planted to forage crops by Mr. Brown. From a Single Taxer's view point, the rent is so low that it is still profitable to raise horse feed rather than let the land be used for building sites.

Mrs. A. B. Call: Rent on 3 lots \$37.50 less \$8.40 taxes refunded, leaving \$29.10 for the use of 3 lots in business center of town. This is absolutely erroneous in every particular except perhaps the tax refunded, and as I have not the receipt before me, I am not prepared to declare that even that is correct. These lots are 18-19-20, Blk. 8, Div. 1. The rental on them is \$47.50 instead of \$37.50, and they are not in the center of the town but a half mile away on Magnolia Ave. Bear these in mind. They figure in two other illustrations, and furnish an exhibition in juggling that would make a Japanese montebank green with envy.

Miss A. A. Chapman: Rent, \$20.00, taxes, \$2.94, leaving \$17.06 for her to pay for two lots on a back street. Originally one lot when taken, but replatted without her knowledge or consent, making two lots and doubling her rents. Still the net rent error! Miss Chapman's net payment is the \$20.00 charged to her by the colony and would be \$20.00 whether her improvements were nil or worth \$10,000.00. Magnolia is not by any means a back street. Six new houses have been erected there within the past year and Mrs. Howland's, J. J. Mogg's, E. B. Gaston's, A. H. Mershon's, W. Stimpson's, Mrs. A. B. Call's and Mr. Blank's houses have been there for several years. Every good lot on the street has been taken for some time at the same rental or better, as witness J. J. Mogg, Lot 1, \$17.50, Anne B. Call, Lot 18, \$10.00, Lot 19, \$15.00, Lot 20, \$22.50, W. Stimpson, Lots 3 and 4 \$10.00 each. As another evidence of habitual inaccuracy, witness the imaginary line which divides the land into equal parts, each the regular lot size of one half acre, and by some occult means doubling the rent without doubling the area. Does any sane man, at all familiar with land and land values or with the Single Tax, believe that imaginary lines between two stakes fix the value, rather than the demand for the land? Certainly Mr. Norton does not, and he should not so insult the intelligence of your readers as to suppose they would. In his desire to make out a case of utter foolishness or rascality on the part of the membership of Fairhope, he has in this instance certainly overshot the mark.

Mershon Bros: Rents \$214.15. In 1904 their rent was \$130.80 of which \$87.49 was refunded in taxes. "I am assured that for a number of years their taxes refunded was greater in amount than their rents, so that they were paid for occupying colony ground." Another case for net rent. As even under his manipulation of figures it appears that Mershon Bros. paid to the colony \$43.84 more than their state and county taxes came to, he is compelled to state that he is assured, etc. In presenting "inside facts," assurance stand for nothing especially when no one is quoted. Absolute knowledge is demanded of a critic. From

my own knowledge as treasurer and deputy, and Mershon Bros.' own statement to me, their taxes have never been in excess of their land rent. Mr. Norton's inability to state facts, "inside" or out, is shown by his statement that their rents this year are \$214.16 when they are \$188.40.

L. S. Massey: Rent \$6.75 on 5 acres. Taxes \$8.64, leaving him \$1.89 ahead. Here we have a good Single Tax argument. The statement of rent and taxes is correct, but the deductions are wrong as usual. Mr. Massey is still out \$6.75 cash regardless of Mr. Norton's unique methods of computation. Mr. Massey pays a higher rent for his location than any one else in the same tract, which consists of 40 acres, he being nearest town. He has the best improvements in the tract however, made by his own industry, and by virtue of the single tax he is not fined for possessing them.

W. S. Baldwin: Rents \$17.50 less \$3.12 taxes, leaving \$14.28, the same old net rent fallacy. As this occurs in every illustration I will not refer to it again except in one instance. His rents have not been raised to \$33.00 but doubtless will be if the law of supply and demand and the advantages of location and natural qualities of the land warrant it. Any comparison of this illustration with taxes or valuations in Green, Clay Co., Kan, are as valuable to this discussion as the relative prices of ice in Mobile and Greenland.

F. L. Brown: Rents, \$34.00, taxes \$24.89, net rent? \$9.11. Mr. Brown has on this tract a good dwelling, barn, saw mill, rice mill, brick mill and kiln, blacksmith shop, at least 20 acres under cultivation, and gives more employment to labor than any other man in the colony. As he is paying the full rental value of the land, should he be taxed in addition on his industry? Does Mr. Norton advocate the present system of taxation in connection with the Single Tax? I confess that his argument and illustrations leave one entirely in the dark as to what he does advocate. Perhaps the land is not taxed high enough; some of us think it is not, but later Mr. Norton says that under the Single Tax Fairhope farm land would most likely pay no tax. What would be done with Mr. Brown then?

W. E. Baldwin: Rent \$22.50, taxes refunded \$33.18 leaving him \$10.68 ahead. A sudden qualm of conscience causes Mr. Norton to add, "if to the above is added the rent of the lot on which is the store building of C. K. Brown, rented by him, it would bring his rents up to \$45.50." Certainly it would and it should be added, for the \$33.18 taxes refunded is mainly the taxes on this stock of goods on C. K. Brown's lot and as he rents the store he naturally pays the ground rent. But, whether added or deducted, it proves nothing, as the point he tries to make, that the net rent is what it isn't, has become very much blunted.

Mrs. M. A. Robinson; Rent \$25.00 for lot

on bay front. Taxes refunded \$18.20, net rent ? \$6.80. \$10.00 is however charged for bath house privilege. Why not say that the privilege is rent? It is so considered and appears in the rent list. This lot is given to compare with those of Mrs. S. E. Greeno in another illustration and will be referred to later.

Mrs. F. W. Call: Rent Lot 3 \$22.00, Lot 4 \$13.10, total \$35.10. Taxes refunded \$4.30, leaving her rents to average \$15.45 per lot. These lots adjoin the lots of Mrs. Annie B. Call next east (18-19-20, Div. 1 Blk. 3) and while the rent of the last mentioned lots average \$9.70 those of Mrs. F. W. Call average a rent of \$15.45, though farther away from what is admitted to be the central point of the town, i.e., the town pump and Mershon's store. It will be plainly seen here that it is not the application of any plan to "equalize the varying advantages, etc." I wish to brand this statement as misleading in every particular, except the taxes refunded and the rent of Lot 3. These lots of Mrs. F. W. Call are Lot 3, Blk. 6, Div. 1 and the west 54½ feet of Lot 4, Blk. 6, Div. 1. The rent on the former is \$22.00 and on the latter \$27.00, of which Mrs. Call pays \$13.10 for 54½ feet and I pay \$13.90 for 50 feet. This because lot 4 is nearer the center of town than lot 3 and because my 50 feet is nearer the center than Mrs. Call's 54½ feet. This disposes of his contention that "varying advantages of location and natural qualities" are not considered in assessing rental values. His statement that these lots adjoin the lots of Mrs. Annie B. Call next east (18-19-20, Blk. 3) is another error. He claims that he received these facts and figures from the present secretary of the corporation. The secretary did give him a printed rent list and that shows distinctly

## DIVISION ONE.

(Block Six.)

Lot 1—J. W. Thompson . . . .	\$16.00
" 2— " " " " . . . .	20.00
" 3—Mrs. F. W. Call . . . .	22.00
" 4—w, 54½ ft. Mrs. F. W. Call . .	13.10
" "—e. 50 ft. Wm. Call . . . .	13.90
" 5—Mershon Bros. . . . .	49.00

E. B. Gaston: Rents e. 4½ ft. Lot 3, Blk. 7, \$1.00; Lot 4, 80½ ft. less 32x100 ft. \$16.63, total \$17.63, less taxes refunded \$16.57, leaving \$1.06 rent? for land on main street opposite Call's. These figures, too, are erroneous, for while he gives the rentals on the business lots only, he figures in the taxes on Mr. Gaston's residence and personal property and does not give the rental of the land on which it is situated. This lot would bring his rents up to \$38.63. Quite a change!

Mrs. S. E. Greeno: Rents \$30.00, taxes refunded \$11.90, leaving \$18.10 rent for two lots and compared with the lot of Mrs. M. A. Robinson nearby. "The facts amount to

simply this. Mrs. Greeno pays \$30.00 for two large lots and Mrs. Robinson pays \$35.00 for one small one because the latter's has "advantages of location" that the former's does not possess. Mrs. Robinson is ahead in location and Mrs. Greeno in cash. I make this explanation to Mr. Norton and not to the Single Taxers of the country who, I am sure, have detected his error from the beginning.

"J. Bellangee: Rents \$6.50 on 4 acres of land. No taxes refunded, but the improvements are valued at not less than \$500.00 and at present tax rate, \$1.40 per \$100.00, would make the tax exceed the rent." This tract has the following improvements. 1 1-8 acres of cleared land, partnership and other fences. There are no buildings of any kind on the land and the improvements are valued at \$50.00 and therefore exempt from taxation. The printed rent list shows this tract to be in Div. 4, between the J. Smit tract and that of W. C. Wolcott. Mr. Norton has seen this place hundreds of times. He knew Mr. Smit and where he lived. It was a simple matter for him to ascertain the facts in the case, but his overwhelming desire to advertise the iniquities of the Fairhope plan to Single Taxers throughout the world caused him to "shut his eyes to a painful truth" and locate the house of Mrs. Anne B. Call, on Lots 18-19-20, Blk. 3, Div. 1. in which Mr. Bellangee lives, on a tract of farm land a mile away. This was as simple a matter for him to do with his pen as the task of crowding these three lots with their 318½ feet frontage, into my little 50 feet of space between the lots of Mrs. F. W. Call and Mershon Bros.

I am willing to concede mistakes to writers who write of Fairhope at long range but I maintain that no critic, and especially one with the national reputation of Mr. Norton, should dip his pen in ink, for the purpose of stating "facts," until he has taken the utmost pains to ascertain the truth of his statements.

"Colony farm lands," says Mr. Norton, are rented at from 85c. to 85c. per acre, while under the Single Tax they would most likely pay no tax because such land, so situated, would have no rental value." Wrong again! Colony farmlands rent as high as \$2.70 and under the Single Tax would certainly pay a rental. Any land within three miles of a wharf doing \$2,-120.53 worth of business in 1904 on a rate of 5c. per package, would have a rental value. The lands he refers to, held by the "Stapleton boys," prove a boomerang when viewed in the proper light. These lands are, of course, raw and unimproved. Such lands throughout the country have been assessed at similar values and the State Examiner, in his report to the Governor of Alabama, has stated that the valuation was much too low. But we all know, none better than Mr. Norton, that all lands have an assessing value and a selling value, and that in the majority of cases the two



are widely divergent. Mr. W. D. Stapleton, one of the "boys" referred to, was asked to put a price on the land adjoining Fairhope and he refused to make any offer.

Mr. Norton "cheerfully admits that the Fairhope plan is as well applied as our present State laws will allow, but the facts and figures given above show that this plan does not equalize, etc." I submit that thus far he has failed to give any facts worthy of the name and that his testimony is, as a lawyer would say, "incompetent, irrelevant and no foundation laid." In not one illustration has he proven anything except his lack of knowledge and his inability to state a fact.

In conclusion I wish to say that Mr. Norton's attention has been called to some of the more glaring inaccuracies of his article and he has been asked to remedy them. His answer has been that if something was written to which he could reply he would consider it, but that a few mistakes could make no difference in his argument. As he has restricted free press and free speech in his paper by saying that he would publish no communications containing personalities or sarcasm, and his article in the REVIEW cannot be answered in an abstract way, but only by showing how utterly reckless are his statements, I have written this reply.

I very much regret that I have been compelled to make this article as long as it is, but in no other way could it cover all his errors without continued argument and correspondence.

Mr. Norton's suggested changes are like his "facts," incompetent. Fairhope is a corporation founded with the avowed intention of administering the land so as to equalize the varying advantages, etc., and the events of the past few months have proven conclusively the folly of allowing any others than Single Taxers to direct its policy. We are a small community, working to demonstrate our theories, and have never made the slightest effort to take advantage of any one's ignorance to rent them land. Those who are objecting the hardest, came here of their own volition and leased the land, as they would of any corporation, and if the affairs of the corporation had been administered on strictly modern business principles, if J. D. Rockefeller had been at the head and all the rental value had gone into the pocket of the corporation landlord, no protests would ever have appeared. The protestants would be too busy trying to pay their rents and keep on the right side of the landlord. The opposition is not to Fairhope, but to the Single Tax, and one of the leaders of the opposition has declared his intention to "bust the d—— colony," and his application for membership has been on file for months with that end in view. That the talk of reform is insincere is evidenced by the fact that the first opposition was to high rents; afterwards the slogan was "Taxa-

tion without representation," and to-day they are squabbling among themselves as to whether the land should be deeded to the members. This last is the pet theory of the individual who is to "bust the d—— colony" and its object is apparent.

Fairhope does not pretend to govern its people. That is not the province of the Single Tax or of a corporation. It is simply renting its lands at the full rental value and expending the money for public benefits. The members and lessees are amenable to the same laws, and have the same rights, as citizens, as the rest of the people of Alabama.

WILLIAM CALL.

Fairhope, Ala.

FROM J. BELLANGEE.

Editor *Single Tax Review* :

In your editorial upon Fairhope in the summer number of the REVIEW you say "that the semblance of personality is unavoidable in this discussion." This is very true. Indeed there is seldom any trouble among men where personal considerations do not enter more largely into the case than principle.

It is because we cannot adjust our personal feelings and antipathies to the requirements of principle that our differences become so acute. But however desirable it may be to "remember that both sides have the real good of the cause at heart," it may not be the exact truth. Usually it is not unqualifiedly so.

There are generally some on both sides who are sincere and quite as frequently some of the most active on both sides are prompted by very unworthy motives.

The true story of Fairhope's troubles cannot be told without full recognition of a degree of human weakness and folly that will show conclusively that no plan, no matter how ideally perfect, can hope to escape their evil effects. Personal interests, personal pride and ambition, and above all personal antipathies founded on social, political and business relations are sure to be a large factor in every human enterprise. No system can eliminate them. It will be fortunate if it may survive in spite of them.

Because our troubles partake so largely of these elements the public at large cannot see them in their true perspective and will therefore very likely attribute them to wrong causes.

Those who are bent on making mischief, whether on the inside or outside of the colony, appreciate this, and naturally appeal for sympathy to the outside public that they can hope to influence by their representations. They know that only by an appearance and profession of candor can they secure attention.

It seems to me the part of wisdom for the outside world to recognize these facts, and before giving ear to complaints to enquire if it is not possible that the enemies of the



principle of the Single Tax are using the frailties of human nature to promote disintegrating discord. They might even very properly go further and question whether the proneness of men and women to fuss had not in fact stirred up troubles that really are not germane to the differences on the principles involved in the plan of Fairhope.

Had the Single Tax public proved itself wise enough to prudently raise these questions and left us to settle our differences among ourselves in our own way, we could have done so much more quickly than is now possible, and we would have been spared the necessity of making public accusation of any one, "even an enemy."

Now that we have been dragged before the public it seems necessary that we should say that we have mischief breeders both on the inside and outside of Fairhope, that are trying to do her harm. The hair splitters on the outside are quite willing allies of the hair pullers on the inside, and they mutually encourage each other to renewed efforts. But for this our trouble would long since have ceased.

This is not fair to us, but it is the thing to be expected. It is a part of the history of every attempt to better human conditions and anticipated at every step in human progress.

Ever since the serpent took it upon himself to give to Eve the "inside facts" regarding the administration of Eden we have had officious meddlers with every good enterprise ready to push others into trouble. They have never prevailed against the powers of truth though they may and sometimes do succeed in shutting the gates of Paradise upon those who listen to them.

Mr. Norton has a perfect right to his opinion about Fairhope. He has a perfect right to express it. He has, if his conscience so permits, a perfect right to oppose Fairhope as a Single Tax experiment, but he has no right to claim friendship for what he is striving to destroy, or for those whose interests and financial prosperity he is trying to injure. Most of us have our all involved in the prosperity of Fairhope. Above all, he has no right to make misstatements either through intention or carelessness. Especially when he asks the confidence of the public, not in his mere opinion, but in what he claims are "inside facts," any error, however slight, is inexcusable. His setting forth of these "inside facts," promised three months before, is so false in its conclusions, so carelessly compiled, and errors are so ingeniously made to support his conclusions as to make it impossible to attribute them entirely to carelessness.

At the time of our late Single Tax conference one of our committee on programme, who had recently settled among us, informally suggested to Mr. Norton that he would doubtless be expected to address us.

However, when the committee met to arrange a programme it was thought best to

reserve as many places upon it for our visitors as possible. So it was arranged that our president, F. L. Brown, should make the address of welcome at the first meeting and one of the visitors the reply. The second evening was to be devoted to a discussion of the "Fairhope Plan." Mr. Gaston was to support it. Dr. Greeno, probably the foremost and ablest of the resident malcontents, had consented to represent the opposition. With these two speakers provided to lead the plan was to give the discussion over to the house. The rest of the programme was arranged from day to day, only one speaker, Mr. Bolton Hall, being assured for the occasion, though several others participated.

Mr. Norton was invited to be present and participate in such discussion as he might choose, but was not given a formal place on the programme. We did not need him, nor did we discriminate against him. He was present at several of the meetings, including I believe the one devoted to the discussion of the "Fairhope Plan." He sulked and seemed greatly insulted that the Alabama Committeeman on the National Single Tax League should be so shabbily treated.

Although Dr. Greeno failed to appear one whole evening was given up to the discussion of the "Fairhope Plan," but Mr. Norton charged in his paper, the *Standard*, that the management sought to shut out such discussion. Thinking that he might not have been there that evening, I wrote him and informed him of his error, but so far as I know he never corrected it. Several of our people are confident that he was there that evening.

I also insisted that he should correct his misstatements in his REVIEW article, republished in the *Standard*, but up to the present writing he has not done so. In this request I was formally joined by a number of our representative men and we agreed that if he would make due correction in the *Standard* and also in the REVIEW we would not take the matter up. That he has not seemed inclined to do so is our excuse for bringing him before the public in such a personal way. We feel that this article and that of Mr. Call, dealing more specifically with his mistakes, are necessary in self defence.

His insinuation that Fairhope had not dealt fairly and frankly with the public was an insult to every one who had assisted making public her history and policy. When his statement came forth and proved to be such a wide deviation from the truth we felt that the limit of forbearance had been reached.

We do not expect to follow Mr. Norton in his future iterations and reiterations. Life is too short. We trust, however, that this will be sufficient warning to the public to be on guard in the future.

As to your objection to Fairhope's semi-socialistic feature concerning the boat it would seem only necessary to say that it

would obviously be bad form and a suicidal policy to reject any proffered help that was cheerfully given. In the handling of that matter Fairhope's interests have never been financially involved, while she has been benefited much more than the cost of the boat even if she never again earned a cent. The truth is that until quite recently business has not been sufficient to meet the expenses of such an enterprise. Her losses however, have not fallen upon Fairhope, but upon those who so generously gave us the benefit of the enterprise. They have nobly stood behind it without quibbling or hair splitting as to whether or not it was *socialistic* and proving unequivocally that no spirit of *monopoly* governed their action.

Fairhope is not "apart from the great stream of human progress," but in the midst of it, manfully buffeting the waves with which the adverse winds of criticism and selfishness would overwhelm her, and she will outlive the storm.

J. BELLANGER.

Fairhope, Ala.

#### THE QUESTION OF ISOLATION.

Editor *Single Tax Review* :

In your issue of July 15th you say: " \* \* \* Is it indeed written that nothing shall succeed apart from the great stream of human progress? That no man or collection of men can withdraw from their fellows and by themselves demonstrate any great theory of human life and conduct? Fourierite communities failed alike with Thoreau and his colony of one. These have passed with the early Christian communisms, the monastic communities, individualistic and socialistic alike." Farther on you say that Fairhope is different, but you leave the impression that the Fairhope people are all Single Taxers, and isolated from others. This is erroneous.

There are people living here (and some of them are lessees) who were here when Fairhope was founded, who had never heard of the Single Tax before that time. Some of them are not Single Taxers now, and some are avowedly antagonistic. A second class are those who have come here from Mobile, from places in our vicinity and from all parts of the country; attracted here because there is more business here than in any other town in our county, which is larger than the State of Rhode Island; and because Fairhope has public improvements which are not yet dreamed of by any other towns in this county, not even by the City of Mobile. Of this second class many do not pretend to be Single Taxers. Others do, but there sincerity is perhaps to be questioned, because it is to their pecuniary advantage to gain our good will, as they depend upon us to be supplied with labor. There is a third class here who are a sort of floating population such as reporters, both summer

and winter, etc. Some are lessees, but many are not, and they are probably mostly not Single Taxers. A fourth class of people living here are those who live among us but own their own land, and do not profess to be Single Taxers. There is furthermore a fifth class of people here who thought they were Single Taxers when they joined the colony, and perhaps were, but short-sighted self interest caused them to backslide. Some of them want the colony to sell out, as they figure that they can then realize \$800 from a share of stock for which they have only paid \$100. One of them demanded \$50 for the improvements on a 65 foot lot, said improvements consisting only of clearing and partial fencing worth at the most \$5. The remaining \$45 represented unearned increment, which this quasi Single Taxer wished to pocket. This class is now demanding deeds to the lands they have leased.

These five or more different classes of people mingle with us in our churches, lodges, schools, etc. They come into contact with us in our business and social life at every point, and they influence us in many ways. We are, therefore, no more isolated from other people than the members of lodges and churches are isolated from the rest of mankind. The sweeping assertion which you make concerning the failure of all isolated institutions does not, therefore, apply to Fairhope, even if the assertion were true. But the assertion is not true, as you will find if you will take a little pains to investigate the matter.

J. W. BRAAM.

Fairhope, Ala.

#### SOME SUGGESTED CHANGES.

Editor *Single Tax Review* :

There seems to be a great deal to be said on both sides of the Fairhope controversy, and both sets of disputants have some truth on their side. But it seems to us it should not be difficult for all parties to get together, if they will only hold fast to fundamental principles.

In the matter of voting in Fairhope, as elsewhere, the question would be very much simplified if it could be clearly kept in mind what things should be matters of majority rule and what should not. In all cases voting should be limited to subjects which are properly affairs of government, leaving all other matters to individual decision. In Fairhope the corporation has the undoubted right to say each year what the total rental value of the land of the colony is, but the decision, as to what part of this whole each individual should pay, should be left to an assessor, or board of assessors, elected by a vote of all the residents of the colony, with an appeal to the whole population in case any one thinks he is unjustly assessed. The use to which the funds should be applied should also be decided by

popular vote, always provided that they must be used for the common good.

I have not been to Fairhope, but so far as I can learn, it is so much of an improvement over all other Southern towns that the portion of the Single Tax which they are able to apply, hampered as they are by state and national laws, is more than justified. It seems to be worth all it has cost.

As to the assessment of individuals in relation to the tax, in personal property and improvements, refunded to them by the colony, it should be borne in mind that what each individual is called upon in justice to pay is the annual rental value of the land he holds, and no more. If the State takes more of this than its just share (it should take some) that is no fault of Fairhope, or of the Single Tax. It is the fault of present unjust laws. If one individual, holding a small piece of land highly improved, receives from the colony more in return for State taxes than the amount of his share of the rental value of the land, it does not affect him individually at all, he has paid his fair and just Land Value Tax, just what he would have paid if the State had taken no more than it would have taken under the Single Tax. It is the colony, as a whole, that has been wronged, not some other individuals who may have had smaller State taxes to pay, and the wrong is that the State has taken from the total rent collected, more than it is justly intitled to, and therefore left less for local expenses and improvements.

Phila., Pa.

EDW. D. BURLEIGH.

#### REPLY BY THE EDITOR.

The foregoing letters are replies to the communication of Mr. E. Q. Norton printed in the summer number of the REVIEW. We give them the same prominence that was accorded to Mr. Norton's letter in criticism of the "Fairhope Plan." THE REVIEW would fail in its purpose as the medium for the free and full discussion of all matters affecting the welfare of the movement if it should neglect to accord to both sides of the controversy the opportunity to be heard. The REVIEW, however, has been careful to provide that none of the bitterness of feeling that has been engendered should find place in its pages. Enough has been said concerning the limitations of Fairhope as a Single Tax experiment. With the reply to the letter of Mr. Call, which Mr. E. Q. Norton will furnish, and which cannot be printed in this number, the discussion will close.

The REVIEW's own judgment in the matter has been expressed, and it is not necessary to repeat it. The plan of Fairhope, the difficulties that surround the problems there to be met, are now matters of general knowledge, and Single Taxers are in a position to form their own opinions. The truth is clearly midway between positions occu-

pied by the more uncompromising partisans of both sides, as it usually is in a controversy of this kind.

It will be clear, owing to its plan of refunding all State and county taxes on land, improvements thereon, and personal property, moneys and credits excepted (as set forth in the third clause of the Lease), that, as Fairhope increases in population and wealth its real difficulties will begin.

At these it is useless to blink. They must be bravely and boldly faced. It is true, also, that if Fairhope cannot be democratically governed any working illustration of the Single Tax principle that the colony can furnish will always be open to attack.

Our inquiry in the last number of the REVIEW, "Is it written that nothing shall succeed apart from the great stream of human progress," is amusingly misunderstood by several of our correspondents. A colony that is attempting what Fairhope is doing must of necessity be "removed from the great stream of human progress." Mr. Braam asserts that many classes are represented at Fairhope. By "classes" we understand Mr. Braam to mean differentiated individualities. Possibly. But the question of isolation remains.

Of those who object to the REVIEW for its policy of fair play and free speech, and would suppress any editorial discussion of a matter so important as a Single Tax colony, nothing further need be said. The good that such men can do for any cause, however sincere their intentions, is strictly limited by their unfortunate temperaments. But think of it in a disciple of Henry George!

Editor SINGLE TAX REVIEW.

#### FOR ANOTHER FAIRHOPE.

*Editor Single Tax Review:*

We are establishing a town here on Single Tax principles. We have almost entirely adopted the Fairhope plan. This place, as far as I know, is the only one besides Fairhope, established on Single Tax principles within the United States. At some other time I will write you more particularly as to the movement here and the success of the Town Organization, which we call the Nucla Town Improvement Company.

This is a separate organization from the Colorado Co-operative Co. Most of the people here are Socialists, but many also believe in the S. T.

GUNNAR NAUMANN.

Nucla, Montrose Co., Colo.

Samuel Seabury was prominently mentioned for the New York mayoralty nomination by the fusionists, and when fusion failed, by the Municipal Ownership League. But Judge Seabury was happily reserved for a more opportune occasion.

## News—Domestic.

## ARKANSAS.

SIGNS OF PROGRESS IN THIS STATE—LAND  
ASSESSED APART FROM IMPROVEMENTS IN  
PULASKI COUNTY.

Some ten or fifteen years ago we had a Single Tax Club in Little Rock in the days of the *Standard*, and when old Col. Sol. F. Clark was living, but it gradually died out. While organization is lacking, I think there is ten times the sentiment in favor of the reform that there was at the times spoken of, and Single Tax literature has been the cause. The *Public* and "*Why*" have aided greatly in this respect. One thing in particular that has kept the Single Tax in the background in Arkansas is the exceptional advantages here in exploiting the natural resources such as timber and mines. It is astonishing the number of large fortunes that have recently been made in that way.

In many respects Arkansas is not greatly behind the times. For instance, we have direct nomination for all political offices, including that of U. S. Senator, which practically makes it an elective office by the people. We have direct legislation on the liquor question, and in municipal affairs in regard to franchises, and the most rigid anti-trust legislation in the United States. Of course the last was not worth the paper it is written on, though the act has been approved by our Supreme Court, and suits have been brought against nearly all the great trusts, including the Fire Insurance Companies, which have been run out of the State. The reason it is ineffective is because it does not strike at cause, but only effect. It shows that the sentiment of the people is all right if properly directed. But our demagogic governor is using this sentiment to break into the U. S. Senate, and he has been able so far to do what Lincoln said could not be done, that is, to fool *all* the people *all* the time. I hope some time in the future to be able to have a Single Tax lecturer down this way. I almost forgot to say that the assessor of Pulaski County has started a crusade for a more equitable assessment of real estate under the present law. Charles F. Martin is his name. Louis Rhoton, prosecuting attorney of Pulaski and Perry Counties, has suddenly sprung into notoriety of the Folk order on account of his huddle prosecutions of members of the last Legislature. He has made one conviction and came very near getting the president of the Senate behind the bars. There are grand jury indictments pending against several more of the late members for bribery that will come up for trial this fall. We must show that direct legislation is largely an antidote.

In Pulaski county in which Little Rock, the capital, is situated, ground values are assessed separately from the improvements.

I have had two different bills introduced in the Legislature providing for it to become a State law, but could never get them through.

We also have here what are called improvement districts for the improvement of streets. The adjoining property that is benefitted by the street improvement pays the bill; but the improvements on land are assessed also. To only assess the ground value I think would be unlawful owing to a provision in the State constitution providing that all property shall be taxed.

R. HERIOT.

El Dorado, Ark.

## KANSAS.

GOOD WORK OF THE PITTSBURG "KANSAN"—  
DISCOVERIES OF GREAT NATURAL RE-  
SOURCES OF SMALL ADVANTAGE TO THE  
WORKERS OF KANSAS.

Except the steady and good work by *The Kansan* of Pittsburg there is not much direct propaganda work in the press of this State. Some literature is being distributed and friends of the cause are not altogether idle nor wholly silent. Some talking will be done this winter. Attention is being called to the fact that the great discoveries of oil and gas, like the former ones of coal, lead and zinc, have not benefitted the poor man at all, have not raised wages nor given additional employment to men living here, gangs of Greeks and Italians having been imported to do the work. Prices of kerosene have not fallen at all, and the natural gas where cheap is discounted in price of real estate and rents. Usually the gas companies have given low rates only long enough to induce putting in plumbing and gas stoves, and then advanced them to about cost of coal or wood. Such advances result in less demand for houses and lower rents, and it is amusing to hear landlords cursing the gas lords for hurting "business" by their hoggishness. The gas well owners refuse to pay more than farm land value tax on their lucrative property, on the plea that gas has no value until it reaches the surface, and seem likely to prevail in the courts, as they have a precedent in similar favors granted coal mine owners, the latter being nearly all railway companies, which are "in politics."

The governor and the attorney-general are trying to oust from office Mayor W. W. Rose of Kansas City, Kansas, instigated thereto by a water works corporation of that city, which is seeking a piratical renewal of its charter for thirty years. This water company has long violated every provision of its present charter, giving only water thick with mud and only ten pounds fire pressure, when it contracted to give sixty pounds. Rose—a Single Tax Democrat—was elected on the water works charter issue and that of compelling the six large



packing houses to pay the same rate of tax as others, the city going largely Republican except for Rose on the mayoralty. The packers, water works and other large corporations have been assessed at five to ten per cent. of actual value heretofore, and others at fifty to seventy per cent. The Missouri Pacific Railway was assessed at fifty dollars per acre on eighty acres in the heart of the city, which real estate men value at \$10,000 per acre, and five other railways similarly favored. Rose removed the Republican assessor and appointed an honest Republican, the Republican council refusing to confirm a Democrat.

The ostensible excuse for attempting to oust Rose is that he has not strictly enforced the Prohibition law, though he has made more effort to do so than any of his Republican predecessors. Rose had closed all the gambling houses and policy shops, which had run openly for twenty years.

W. H. T. WAKEFIELD.

Mound City, Kan.

#### MASSACHUSETTS.

##### WORK AMONG THE HIGH SCHOOLS—GOOD RESULTS OBTAINED—CONTEMPLATED WORK AMONG THE PASTORS.

Late in the autumn of 1904 Mr. John G. Pike strongly urged the Executive Committee to get into communication with high schools, debating societies, colleges and churches for the purpose of supplying them with literature and interesting them in the Single Tax.

The Executive Committee appointed a sub-committee to carry out this work. This sub-committee first of all sent out in January, 1905, circulars to 250 principals of high schools in Massachusetts asking them to receive literature and get it distributed in any debating societies or classes for economic study which may exist in connection with the schools. A printed list of questions suitable for study and discussion was enclosed. In reply 37 favorable answers were received almost all of which gladly offered to study and distribute the literature.

To all who had responded to the Committee's circular parcels of Single Tax literature were forwarded free. After a few weeks had elapsed the Committee sent to these same correspondents another circular asking them to be good enough to report results and to say whether the students had been interested in the literature and in the land question; what discussions, if any, had been carried on, and how far the question seemed to be understood.

The replies to these inquiries were generally of a very encouraging nature, many of the principals asking for further supplies of literature, and indicating a lively interest in the land question, and anticipating still greater interest when the question had been

further studied and was better understood.

The Committee's circular intimated to the teachers that this effort on the part of the League was entirely experimental, and asked for any suggestions they could offer which may be of use for the further work of the League. Many interesting and gratifying replies were received.

The Executive Committee is well satisfied with the results of the first attempt to interest teachers and senior scholars in Single Tax doctrines, and believe they have hit on a line of work which will be fruitful of good in other directions. It is in contemplation to send out this coming autumn similar circulars to ministers of various denominations throughout Massachusetts. Since "the earth is the Lord's," and He has "given it to the children of men," ministers may be supposed to be specially interested in seeing that the property is properly administered. We hope for good results.

Following is the list of questions proposed by the Massachusetts League as subjects for debate:

1. Would the Single Tax method of raising public revenue be beneficial or otherwise to the community?
2. What would be the effect of the Single Tax on (a) Wages? (b) Capital? (c) Rent? (d) Wealth production? (e) On the moral condition of society?
3. Would it be most advisable to apply the Single Tax at once by substituting it for all other taxation for revenue, or gradually by remitting other taxes as the Single Tax was increased?
4. Is private property in land justifiable morally or economically?
5. What would be gained economically and morally by substituting direct taxation for our present methods?
6. What effect would the Single Tax have on trust monopoly?

SAMUEL BRAZIER.

Boston, Mass.

#### MISSOURI.

##### THE LOCAL WORK IN ST. LOUIS—ACTIVITY AMONG THE WOMEN.

Single Tax matters in St. Louis are livening up somewhat now that the Fall season is on. The "Informal Club," which meets at the Holy Communion Church, 27th and Washington Avenue, once a week, has had its initial meeting for the season, and started off with a good attendance. There is no organization in its make-up, simply a "come-together" class of students, who are reading George's "Progress and Poverty" and dissecting its philosophy. Messrs. Louis Cohen and J. W. Steele, the latter one of the "old guard," are the promoters, and the pastor of the church is an attendant and fellow student.

Prof. F. M. Crunden, Public Librarian, attended the opening meeting and spoke at some length, lending much encouragement and enthusiasm to those who conduct the affairs of the club. The work being done is invaluable as a propaganda agency and its influence is far-reaching. The two active spirits in the work, named above, deserve great credit as well as the hearty support of the friends hereabouts.

The weekly meeting nights have not been fixed upon definitely, but those interested may learn more than can be here given by addressing Mr. Louis Cohen at 2600 Lafayette Avenue, or calling at the cutlery department of Simmons' Hardware Store, Broadway and St. Charles.

The St. Louis Single Tax League is still holding forth, meeting weekly on Wednesday evenings at the Aschenbroedel Club, 3535 Pine Street. The writer has not attended for some time and, therefore, is not prepared to give any news of the doings of the league. Stephen M. Ryan, 1026 North Broadway, is the president.

The Women's Single Tax Club meets monthly, on the first Thursdays, at the homes of the members. The next meeting will be held on the evening of October 5th at Mrs. Nakes' on Kennerly Avenue near Taylor. Mrs. B. J. Hall, 104 South Channing Avenue, is president, and any information desired can be secured by addressing her at that number. The first meeting of the season was held on September 7th, and an enjoyable and profitable evening spent in readings and discussion. A number of strangers to the faith were present. Here again is a worthy and valuable adjunct to the cause, and the friends, particularly those of the other sex, should get in touch with it. Mrs. Hall is well equipped, intellectually and practically, for the work she has taken in hand, and with proper encouragement, promises to make the Women's Auxiliary to the movement a power for good in old St. Louis.

Louis D. Goodman, Esq., is conducting a "Forum" in Recital Hall, at the Odeon, Grand near Finney, on Sunday Mornings. Discussion of social, economical and philosophical questions is the order. J. W. Steele occupied the rostrum a couple of Sundays ago, and made a good speech.

Between now and the next issue of the REVIEW I will be better informed as to the real work being carried on in the "Mound City," and will try to lay what I know before our readers.

L. P. CUSTER.

St. Louis, Mo.

William McCabe, grand marshal of the N. Y. Labor Day parade, was a well known Single Taxer and active worker in the days of '86-'87, and indeed at a later date. He was also a contributor to the *Standard*.

## News—Foreign.

### GREAT BRITAIN.

#### PROGRESS OF THE CAUSE—GRACIOUSNESS OF THE ARISTOCRACY—THE SPLENDID WORK OF SINGLE TAX LEADERS.

No American can really appreciate the strength of customs hoary with age until he has had a glimpse of the Old World. Good or bad, a custom on the other side of the Atlantic Ocean becomes so important a part of the daily life of the people that logic must take a back seat if it in anywise runs counter to the prevailing opinion.

For the two months I was in England and Scotland, last year, I talked with hundreds of people on the effect on work and wages of the land laws of Great Britain, and though few disputed my logic, the most of them refused to admit that any other way than the one then being followed would work to the greater advantage of those who produce the wealth of the world.

Since coming back to America I have tried to analyze this willingness to meekly submit to the bad economics arising from the enforcement of the land laws of England and Scotland, and I have come to the conclusion that it can only be accounted for because the people of those countries believe they are getting compensation in other directions out of the landed class—compensations that cannot be reduced to figures.

The members of the landed aristocracy of England are a gracious lot. They possess the characteristics that might be expected of those supposed to have been set apart by Divine Providence to rule over inferiors. In fact they look their part. Well fed and well educated, they try to use everybody about right in the daily affairs of life, and are impartial as between sects, parties and factions, dividing on all problems before the public except the one that touches their property rights in the land.

The women of the landed class are accomplished in the art of helping the widow and orphan, and relieving the distressed. Their good works in these respects are known of all, and it is seldom that one can traverse the poorer quarters of any great city in Great Britain without meeting one or more of these ladies on errands of mercy.

While I was one day inspecting a great municipal tenement not far from Westminster Abbey, I stumbled across one of the royal family making a professional visit to the same building. The princess entered several of the apartments, talked condescendingly to the inmates, left generous tips, and departed amidst evidences, on the part of the poor drudges of the tenement district, of love, awe and veneration. It was a great object lesson to me.

Yet in spite of the slavish adhesion on the part of the people of Great Britain to bad

land laws, the Single Tax is making progress—it may even be said that it is making remarkable progress. The propaganda for the Single Tax has little to do with the really “common” people. Almost the entire agitation is directed toward the great middle class from which officials are elected by the votes of the rate payers. The literature prepared is for their mental digestion, and in the main the illustrations selected are those that appeal to merchants and manufacturers, and the artisans of the more skilled trades.

The idea is, as explained to me by the editor of *Land Values*, the organ of the Single Taxers of Great Britain, with headquarters in Glasgow, Scotland, to educate in taxation matters those likely to be selected as mayors, councilmen, poor law guardians, etc. Let anyone be nominated for an office in the gift of the people, and he is immediately deluged with literature bearing on this all-important subject. Certainly he cannot in the future feign ignorance of the evil effect of relieving land values of taxation and placing civil burdens on production.

That this work has been done persistently and well, is shown by the astounding fact of some seven hundred municipalities in England and Scotland petitioning Parliament for the privilege of taxing land values for local purposes.

It seems to me that these petitioners reflect the intellectual status of the Single Tax in Great Britain rather than the popular one. The popular one is the common one—the ownership of the land by a small class who rule by Divine right.

Still, while the leaders of the Single Tax movement in Great Britain devote much of their efforts to the economic enlightenment of the office holding class, the workingmen are not entirely neglected. One of the four-page leaflets issued from Dundas street, Glasgow, is entitled “The Laborer and His Taxes,” showing how wages are arrested under the present tax system. Another excellent tract, of eight pages, has for its title, “Tragedy of English History,” showing the wage condition of the English laborer from 1260 to 1887, and illustrated with diagrams from Thorold Roger’s “Six Centuries of Work and Wages.” Yet, after all, it can be readily seen that these tracts do not reach the English masses, who are very, very unthinking. At the most they only appeal to those intelligent trade unionists who have been elevated by their organizations from the brute condition into which too many of their brother workers are plunged.

Our English brothers who are at the helm of the Single Tax barque in Great Britain, recognize the fact that the Single Tax idea—in other countries being so practically demonstrated as the truly scientific method of taxation—will progress very slowly in their country. Whether they have hit upon the right way of giving it the most rapid

movement forward possible—the intellectual enlightenment of the office holding class—may be doubted by some in America, but it will not be doubted by those who have seen the “lower classes” in “Merry England,” for this class cannot be aroused from its apathy by appeals to its sense of right and wrong, if the appeal is based on anything that would be likely to curtail the power of the landed class to confer favors. So long as “jobs” are privileges to be given or withheld at the option of one class, and servants’ positions in the manors of the aristocracy the best paid situations—thanks to the “tip” system—in the country, the poor devils who must work for a living are not going to advocate anything that will disastrously affect the landed class; at least not until some local demonstration brings it home to them that jobs can be multiplied faster in some other way than by so handsomely supporting a great non-producing aristocracy.

The masses in England, in my opinion, believe they receive benefits from their landed masters in several other ways. No great meeting would be called a success that is not presided over by some one at court, which means some landlord, and the closer such an one is related to royalty the greater must be the success. Let there be a temperance demonstration, for example—and every large class in England believe thoroughly that all the woes of mankind are due to the drink habit—and it is the names of the aristocrats connected therewith that are most paraded before the public. Even socialism, the past couple of years, has been made quite respectable because of its advocacy by Lady Warwick. At least it is now recognized as containing some good. Not that socialism is not respectable, per se, yet heretofore it has been denied any hearing because none of the real idle class championed it.

Where there is one object lesson in the Single Tax in the United States, there are a score or more in England. Yet while the object lessons in America are matters of interest to everybody, there no attention is paid to them, because they are the customary thing, and therefore “Natural and proper.” Up from the abyss the English speaking masses will finally emerge, but not in this day or generation. Meanwhile the Single Taxers over there are doing their part in showing the way from chaos to elysium.

JUDSON GRENNELL.

#### NEW ZEALAND.

TOWNS THAT HAVE ADOPTED LAND VALUE RATING—THEIR GAINS IN POPULATION OVER OTHERS RETAINING THE OLD SYSTEM.

In 1891 New Zealand exempted personal property from taxation throughout the colony and placed a tax on land values in-

stead. In 1896 power was granted to all taxing districts to exempt improvements in or on land from taxation, at their option. Over sixty taxing bodies, including municipalities, counties, etc., have profited by this act. With industry's burden lightened, the land speculator's load has become correspondingly heavier.

Mr. A. G. Huie, secretary of the Sydney Single Tax League, presents some interesting tables which conclusively demonstrate the advantages to be derived by towns from the application of the Single Tax. He compares twelve towns, ranging in size from 500 to 45,419 population, and aggregating 92,315, which exempt improvements, with twelve towns of from 590 to 37,022 population, and aggregating 91,926, which still tax improvements, and shows their gain or loss in the six years between March 31, 1897, and March 31, 1903.

The first town to adopt land value rating, as it is there called, or exemption of improvements, as we would express it, was North Palmerston, in 1897. In 1898 Greymouth and Melrose followed and in 1900 Davenport, while the other eight towns took advantage of the act in 1901.

The following towns have adopted land value rating:

	Population in 1897.	Population in 1903.
Wellington.....	40,000	45,419
Sydenham .....	10,812	12,679
Palmerston, N.....	5,910	7,828
Davenport.....	3,060	5,000
Greymouth.....	3,200	4,300
Masterton.....	3,600	4,000
Melrose.....	2,044	4,295
Lower Hutt.....	1,550	2,280
Fielding.....	2,100	2,500
Gore.....	3,200	2,600
Sumner.....	596	864
Winton.....	398	500
	<hr/> 74,950	<hr/> 91,215

Here are similar figures for twelve towns of corresponding size which continue to tax improvements:

	Population in 1897.	Population in 1903.
Auckland.....	37,820	37,022
Napier.....	9,281	9,015
Nelson.....	6,659	7,513
Wanganui.....	6,200	7,386
Oamaru.....	5,300	5,000
Parnell.....	4,250	4,850
New Plymouth.....	4,000	4,500
Thames.....	5,500	4,209
Lyttleton.....	3,898	5,026
Onehinga.....	2,918	3,015
Gisborne.....	2,500	2,800
Richmond.....	580	590
	<hr/> 88,851	<hr/> 91,926

Palmerton North, which enjoyed practically local Single Tax for six years, gained 83 per cent.; Greymouth and Melrose, with five years of the same policy, gained 84 and

109 per cent. respectively; Davenport, which had exemption four years, gained 68 per cent., while the gains of the other eight towns, which had profited by the change but two years, ranged from 11 to 46 per cent.

Of the twelve towns which retain the antiquated method of taxation four lost from 1 to 23 per cent. of their population, while the other eight gained from 2 to 19 per cent.

The average gain of these twelve towns for the six years was 4 per cent., as against 25 per cent. for the twelve towns enjoying partial Single Tax.

When Themistocles presented himself at the Persian court, after his ostracism from his native Athens, he found the court in the midst of revelry. The king asked him what he could do. He replied: "I cannot play upon any stringed instrument, but I can tell you how, of a small village, to make a great and glorious city." Asked how he could do that he replied: "Make just laws."

Henry George went further than Themistocles, he showed the world how to make just laws.

A. FREELAND.

Mt. Pleasant, Tenn.

## AUSTRALIA.

### PROGRESS IN VICTORIA—DEFEAT OF THE REID MINISTRY—MAX HIRSCH AGAIN IN FIGHTING TRIM.

We are always pleased with the REVIEW and find in its bright and varied articles much that we can get from no other source. We, in Victoria, are just pushing along on educational lines, and though our work does not bear distinct practical results, we see in many ways the effects of our advocacy of Georgian principles on current thought. Many men of all shades of opinion assail our arguments in various ways and on various occasions. In our State House at the present time there are two motions for the imposition of the taxation of land values on the notice papers, in the one case proposed by Jas. Tintcher, M. L. A., yearly in some form or other, and if it were not for the fact that the Federal tariff has provided such a large revenue to be divided among the States the latter would ere this have been obliged to resort to the tax on land values to meet the necessities of the State. Our Federal Government has just met, and its first act was the defeat of the Reid Ministry—a ministry which was endeavoring to pledge the community to a mark time policy which had adopted the cry of anti-socialism as its watchword, but to a large extent, in my mind, it was a bogus and manufactured issue, though certainly the labor party to a great extent has thrown in its lot with the Socialists. Still, had Reid advocated a policy of progress I do not think he would have been defeated,



for we are a young community bound for progress and not merely for any negative proposals alone. We have many able Single Taxers in our Federal and State Houses who have thrown in their lot with the labor party (Socialist though it is) sooner than join with the Conservative-keep-things-as-they-are-crowd. We, as a body, are about inaugurating a series of lectures for the next three months to be addressed by prominent men in one of our main halls on the taxation of land values, and as things are so mixed in our political arena we have some hope of doing good by directing attention to the questions. We have some sturdy men in the Federal House, such as Mr. Lonsdale and Mr. Johnson, of New South Wales, who will not ally themselves with the labor party, but advocate our principles on every occasion and who are ever ready to address meetings for us when we can arrange such, and we utilize their abilities before many organizations which exist here. Our old leader, Max Hirsch, has for some time been in indifferent health, but is now recovering his old-time strength. He is ever using his pen to direct, if possible, events into our lines, but one great difficulty in Victoria is the daily press, which will allow no discussion on Single Tax lines, and so confines our work to what can be done by meeting or private advocacy. Of course, when Mr. Hirsch is seeking a seat in the Legislature they report his speeches, but scarcely ever otherwise unless on some subject that does not touch our principles.

W. M. TRUEBRIDGE,  
Hon. Treas. S. T. L.

Melbourne, Victoria.

#### NEW SOUTH WALES.

##### UNIMPROVED LAND VALUES IN NEW SOUTH WALES—GREAT NATURAL RESOURCES HELD OUT OF USE.

In the municipalities of New South Wales there are unimproved land values amounting to £54,544,663. The fair average rental value of properties is £8,120,750, upon which general rates amounting to £466,705 were levied last year. This source of revenue yielded £456,853. The large sum of £178,219 is outstanding. The total amount due to Councils in this State is £178,219, much of it in many cases owing by unknown owners. Is it not time to remedy this grave abuse?

Assuming that we locally recognize the unalienable rights of men and rate land values only, how will it work out in New South Wales? A rate of 2d. in the £ on the bare land values would yield £454,538. Land to the value of £8,426,300 is neither built on nor cultivated. Would not every friend of progress welcome a move that would tend to bring it into use? I would like to point out that in most cases the unimproved land values quoted were assessed about five years ago. I am assured that they are in a great

many cases as much as 25 per cent. below the real values. An up-to-date valuation in many cases would mean a smaller amount per £ to yield sufficient for local wants.

I was talking to a man lately who was building a cottage in a suburb which has been considering the question of incorporation. I asked him the value of the land and what would be a fair rent for the cottage. He replied £50 and 10s. per week. I pointed out that if he kept his land idle his general rate would be 2s. 6d. a year, while with the cottage it would be, say 22s. 6d. Then I pointed out that with rates on land values only at 1d. in the £ it would be 4s. 2d. and at 2d, 8s. 4d., in each case a clear gain to the user of the land.

It is said by the friends of land monopoly that rates on land values will simply be passed on to the tenant, just as the present rates on houses are passed on. That is not so. In practice rates on land values mean a higher rate account where the value of the land exceeds the value of the improvements, and a lower rate account where the value of the improvements is the greatest. In the municipalities of the State, excluding the City of Sydney, land values amounting to £8,426,300 are held out of use. It is obvious that higher rates on these lands cannot be passed on because there is no occupier. It is equally clear that where land is put to its best use that the rents cannot be increased because there is a reduction in rates, and a landlord has no power to raise rents when rates are cut down. But the most important influence in keeping down rents would be the anxiety of all holders of idle or partially used land to save themselves. As holding for a rise would not pay, they would have to use the land and to depend mainly for a return from the improvements effected. Thus the man who works would get his due, labor would be abundant, wages high, and a new era of prosperity established in this country.

A. G. HUIE.

Sydney, New South Wales.

#### SINGLE TAX IN CHINA.

##### FROM A WELL KNOWN MISSIONARY IN CHINA.

Kang Yu Wei, the prime minister when the Emperor was leading the reform forces, has expressed himself in one of the books he has written in favor of taxing land value only. He is now somewhere in America—in Chicago or New York—and should be found and interviewed by some of our Single Taxers, especially as he is likely to be prime minister again when the present old Emperor Dowager is sloughed off.

The Single Tax propaganda should make headway in China, as its essential doctrine constituted the great underlying principle of the Golden Age of the Flowery Kingdom. In that age, as Mencius shows, the ruler was less like a king than a president,

elected by the will of the people. The officials were also appointed as representatives of the people. The Chinese classics say, "Heaven hears as my people hear," "The people are the foundations of the State," "If the foundation is firm the country is settled." Mencius also says, "The appointed rulers ruled so that food stuffs were as free as fire or water. There was absolute free trade, and no customs." He tells us that the customs barrier were to keep out thieves, while in his time they had become thieves.

The tax of the farming districts was a scutage or statute labor tax, the farmer cultivating a portion of government land, the produce being the tax. Their own land was exempt from taxes. In the towns there was a site tax, and no property tax or tax on buildings.

Thus we can easily appeal to the ancient order of things to prove our benefactions. I have prepared several tracts on these lines. Viceroy Liu Kiouwo accepted a memorial from me before he died, and appointed a commissioner to look into the matter. The commissioner approved, and at his request I again memorialized the Viceroy just before his death. A certain able Chinese prefect is a very good friend of mine. He is not a grafter, but an official who loves his people, and seeks to benefit them. He believes that pauperism and crime are due to people being divorced from the soil, and he desires to put the idle and the criminal on the waste land. He has requested me to help him introduce Western methods of agriculture so as to increase the product of the soil. I have taught him the rudiments of chemistry, and translated for him Bailey's Principles of Agriculture. During my furlough I have spent two summers studying agriculture, so as to be able to help along this good and philanthropic enterprise. He has within his jurisdiction between one and two million people. He most resembles Tom Johnson of all the officials I have met in China. His efforts are like those of Rev. H. Cooley, of Cleveland.

Several of the leading missionaries of China are Single Taxers and in the great summer resort of central China there is a tax of 2% on land values which has resulted in abating land speculation. Your readers know of the 6% on land values in the German colony of Kiaochow, which absolutely prevents such speculation.

W. E. MACKLIN.

A number of book reviews and many interesting communications are crowded out of this issue.

Dr. Edward D. Burleigh of Philadelphia, has a letter nearly a column in length in the Mobile Ala. *Daily Item* showing the progress of the Single Tax.

COMMUNICATIONS.

DEATH OF PHILIP CULLMAN, JR.

Editor *Single Tax Review* :

I am sorry at this time to chronicle the death of Philip Cullman, Jr., who contributed much to the propaganda of the Single Tax by his writings. He had been a member of the club for five years, and was associated in the manufacturing business with his brother. He was but 32 years of age at the time of his death, which resulted from internal troubles after a few days' illness on the 10th of Sept.

For some time past the club was contemplating opening our regular hall meetings, but no concerted action upon this has as yet taken place. An effort is being made to hold open air meetings, but the workers are few in comparison to what there were a few years ago.

Chicago, Ill.

G. J. FOYER.

FROM MAINE'S STATE SUPERINTENDENT OF SCHOOLS.

Editor *Single Tax Review* :

I believe the principles of our faith are gradually making their way into the minds and hearts of the people, and being by nature an optimist, I have faith to believe that in time they will prevail. Optimism should not cause us to close our eyes to the terrible conditions prevailing about us, nor lull us to sleep with the thought that whatever is right, and should therefore be allowed to continue. I believe that true optimism should give us faith to work zealously for the accomplishment of the things we deem necessary, and encourage us with the belief that if we do our part faithfully and well, we can make the world somewhat better for our living in it.

I read THE SINGLE TAX REVIEW with great interest, and thank you most cordially for the good work you are doing.

E. P. WENTWORTH.

Portland, Me.

FOR AN ENROLLMENT.

Editor *Single Tax Review* :

Although I have not taken any active part in pushing the Single Tax for some time, as I am getting old, and not able to do much; nevertheless am very anxious to see progress making.

Now it is my opinion that there are a great many more voters in favor of the Single Tax than we are aware of. If we could contrive some plan for getting an approximate count of noses of those who favor the Single Tax, I think it would be a revelation.

My suggestion is that the next conference formulate a plan for getting such an enu-

meration; it seems to me it could be done without much expense. The majority of voters may be actually in favor of the Single Tax, but it would take a long time before we find it out as things are now. But let them know that we contemplate forming a political party, if a sufficient number favors it, and they will come out; let us try to ascertain how far we have got on the road to our destination; let us find out if possible how much has been done; then we can better tell what to do next.

CHAS. NELSON.

Brooklyn, N. Y.

#### FAIRHOPE DOING THE BEST IT CAN.

##### *Editor Single Tax Review;*

I have visited Fairhope and while they are doing the best they can, and I should like to live there, still Mr. Norton's criticisms are in good point. Prof. Bellangee told me all was not clear ahead, though he was doing what he could to come out for the best.

Yours fraternally,  
WM. CAMM, SR.

Hazen, Ark.

#### UPHOLDS FREE SPEECH.

##### *Editor Single Tax Review:*

Some time since in conversation with Mr. F. M. Monroe of Chicago (than whom no Single Taxer is doing more effective work for the reform), he said: "There are two things that life is too short to discuss, i. e., the Fairhope colony and the race question." In the light of the controversy raging in your columns I am more than ever inclined to agree with him. I do not believe the issues raised by the experiment at Fairhope to be worth the cold feeling and disaffection that their discussion has caused among ardent Single Taxers. All admit that the Single Tax can only be applied in a limited degree at Fairhope, and under the circumstances it is to be expected that mistakes of administration would occur. I am inclined to agree with certain of your correspondents like Mr. J. J. Pastoriza that it served no good purpose to exploit these errors; but I regret exceedingly that gentlemen like Mr. D. Kiefer, who are truly striving for the Henry George ideal, should have withdrawn their support from the REVIEW because of a discussion of the mistakes and difficulties surrounding the application of our ideas to Fairhope.

Too often in the past journals devoted to the Single Tax have lent more space to controversies of this character than their importance warranted, and too often high feelings and personal quarrels have in the end obscured the idea for which all were equally striving. Many of our brightest organs have been wrecked on this bar. I am not one who wishes to throttle the editor of our REVIEW in what he sees to be his duty, but I would rather not see the precious

space (the Lord knows we have little enough in which to exploit the beauties of our philosophy) in our leading journal used up in such a bootless quarrel over trifles. It were better to let those, who believe the Fairhope idea the best way of working out the ideal, alone in their effort, and spread the truth in our own way. Let us not forget that everyone is really trying to go in the same direction.

E. G. LE STOURGEON.

San Antonio, Tex.

#### AGITATE, AGITATE.

##### *Editor Single Tax Review:*

I was sorry to read your note of despondency in the latest issue though I have no doubt that you realize what it is that makes the task of the social reformer so difficult, his path so hard. It is true there isn't the disposition to organize and orate nor the enthusiasm that marked the stirring days when George and McGlynn and others held forth, but I believe the seed sown by these pioneers has not fallen for naught. Let us hope. In spite of the seeming indifference toward organized effort it seems to me that undoubtedly we are getting a great deal of impetus from unexpected sources, and that really the cause is much stronger than ever before.

The agitation going on over so many cases of graft, exposing as it does the potential possibilities within the industrial world, arising from the forces of labor applied to land, and the products of land, points unmistakably to the single solution—the only practicable remedy for maladministration in the distribution of wealth.

No object lesson could be plainer, and never in my recollection has there been so much interest manifested in getting at the bottom of things.

There is this to know and to do: Before we can hope for anything like the Single Tax we must clear the way and working for "first things first" we must fight everywhere for the Initiative and Referendum, Proportional Representation and all those factors that go to make fair play possible. Let us continue to "agitate, agitate, agitate, ammer, ammer, ammer," and above all else support those who are putting forth in printed form the plain truth, and the general news of the movement.

E. M. EDWARDS.

Bangor, Maine.

#### A NEW LECTURE BUREAU.

The formation of a Lecture Bureau under the management of Dr. J. L. Stern, General Secretary, 224 E. 62nd St., New York, is now nearing completion. It is proposed to cover both the local and general fields with lecturers well equipped to present Single Tax truths. Over twenty lecturers, comprising our best public speakers in New

York, have been enrolled, and have pledged their services to the extent of their abilities whenever required. A pamphlet containing halftone cuts of the speakers, and outlining the plans of the Lecture Bureau will be sent on application. This is the greatest and most important work ever undertaken in this city, and its progress will be watched with interest.

DR. MATTHEW GAFFNEY.

(See Frontispiece.)

Dr. Matthew Gaffney, author of the forthcoming book containing much of interest relating to the late Doctor McGlynn, was born in the city of Newark, N. J., in 1870, and is a descendant of John Carr, who was among the first to import Irish flax into America. Dr. Gaffney was graduated from the Christian Brothers' School and the New Jersey Business College in his native city, and in 1897 was graduated with the degree of M. D. from the College of Physicians and Surgeons.

Though a young man Dr. Gaffney has built up a large and lucrative practice in the city of Newark, and has contributed to medical science several works on heredity.

The Single Tax cause has no firmer friend, no more earnest worker than this successful young physician. The Single Tax means more to him than to most men. In the conception of its philosophy he ascribes to the results that would follow its adoption a great deal more perhaps than many of us would even dare to hope for. And these probable results he will contend for with citations from his medical experience and illustrations drawn from his reading of Buckle, Spencer, Mill and Adam Smith. He believes that the Single Tax will bring about a reign of law that will not abolish involuntary poverty only, but crime and disease as well. He still wears a Single Tax button which Henry George pinned upon his breast, and he reveres the name of Dr. McGlynn as the priest not only of the faith of the church of which he is a devoted adherent, but of that economic faith which is needed to supplement the work of the church

"And justify the ways of God to man."

A great daily will soon be launched in England, to be called the *London Tribune*, and devoted to the taxation of land values and other reforms to which the Liberal Party of Great Britain is pledged. Rev. Harold Rylett, whom our readers know as a staunch friend of the cause, now the editor of the *New Age*, is in this country, establishing news relations for the paper. It is rumored that Willis J. Abbot, manager of the Democratic Press Bureau in the campaign of 1900, is to be its American correspondent, and that Henry George, jr., is to write special articles for its columns.

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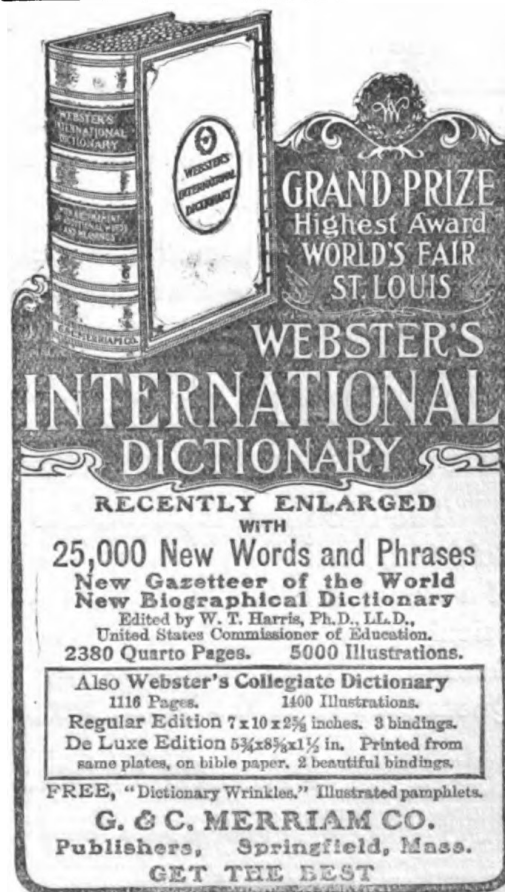
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