

THE
**SINGLE TAX
REVIEW**

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



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SINGLE TAX REVIEW,

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JUAN DE DIOS TEJADA
(*See page 52*)

THE SINGLE TAX REVIEW

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

ARRIERE-PENSÉE.

(For the Review.)

By the late JAMES LOVE.*

The world is a lively place enough, in which we must accommodate ourselves to circumstances, sail with the stream as glibly as we can, be content to take froth for substance, the surface for the depth, the counterfeit for the real coin. We wonder that no philosopher has ever established that our globe itself is hollow. It should be if nature is consistent in her works".—Economic attitude of the schools.

At any place or time the prevailing social institutions, to the people involved, must seem both natural and just, otherwise they could not prevail. And no matter how grotesque they may be and in conflict with common sense, nor how far removed from primitive self evident notions of justice, they have been so slowly evolved that change was never noticed. In the eternal city during nineteen hundred years of our era when Latin has been supplanted by the Italian tongue and Paganism by Christianity, the inhabitants have daily attended to their domestic affairs, opened their shops, labored at their trades, engaged in discussions, attended spectacles, worshipped in the temples, and prostrated themselves before the same altars and the same gods. Never suspecting in any decade or even through century of years that vital transformations were going on. And so the freedom of action and just equality of wealth found in simple tribal societies may, from seemingly small mis-step, slowly and imperceptibly develop into chattel slavery of the masses, or later into an industrial slavery in some ways far more heartless and unjust.† May evolve institutions which, though in a more enlightened age recognized to be the extreme of injustice, at the stated places or times were proof against human reason—even against Divine revelation.‡ For in the lapse of ages civil law, philosophy, ethics, religion, theology, necessarily have adapted themselves to existing and believed-to-be

*James Love, author of "Japanese Notions of Political Economy," and one of the *Review's* valued contributors, died last month at Camden, N. J. See notice of deceased in back pages of this issue.

†Two thirds of the inhabitants of India, China, Siam, etc.—civilized peoples—go naked and subsist almost wholly upon rice.—John Randolph of Roanoke said that, during the few weeks on the *Man of War* that bore him to Russia, more flogging had been administered to 500 *free* seamen than had been administered to 500 slaves on his Virginia plantation during his whole life.

‡Up to fifty years ago poverty and its accompaniments were in the main believed to rest not upon social maladjustments, but upon individual misconduct. Thus to the "Society for the Diffusion of Useful Knowledge," Sociology was not useful knowledge. The causes of poverty and vice was suggested only in such articles as *Gin Lane*, the *Idle and Industrious Apprentice*, the *Rake's Progress*, and so on—as punishment for personal wrong doing.

natural social conditions. One error supports another. An attack upon one custom is held to be an attack upon all. An attempt to suppress or even to modify the system of polygamy in Turkey would be opposed to the death by women as by men, by slaves and free, by priests and robbers, by rich and by poor, by men with no wives or but a single wife, as well as the multi-wived. Just as the attempt to check the extension of negro slavery was opposed by all classes, slave-holding and non slave-holding, in America. We can often recognize the fearful tyranny of custom in considering another people, but are seldom willing to admit that we are also in bondage.

Thus an attack upon scholastic Economies seems to be—and really is—an attack upon the whole social structure, and notwithstanding the brilliant reasoning of Single Taxers, their cutting satire, their just and caustic criticism which tears apart the inwoven tissue of absurdities there is aroused, in the main, but a dread of anarchy. For nearly every one, especially the “Learned Man,” is so dead sure that our social institutions are just that to defend them would be to waste effort, would be to defend the impregnable. Hence the Duke of Argyle wrote: “It has not been my aim to *argue* but to disprove George’s argument by its ‘Reduction to Iniquity.’” And again, “I know very well *whether I can unravel his fallacies or not* he is talking the most arrant nonsense, and must have in his composition, however ingenious or however eloquent, a rich combination and a very large percentage of the fanatic and goose.”

Hitherto in the world’s history growth in civilization seems to have been ever accompanied by moral decay.* And to-day in our great schools notwithstanding the many brilliant men in such departments as astronomy, geology, archæology, chemistry, mechanics, history, mathematics, languages, literatures; the studies that deal more particularly with the laws of mind, under whatever name, psychology, ethics, metaphysics, theology, sociology, political economy, might, it seems to me, be termed “The Immoral Studies,” as being divorced from morals, and in less rational state than in days of Plato or of Job.

In these schools, to pass examinations for a degree in a physical science, some real knowledge is absolutely needed. In chemistry the would-be Master or Doctor must not assert that acids are really nothing but alkalies, and that the distinction is unscientific; in geology to argue that it is impossible to determine

*Overlooking this social truth so clearly suggested in the “Deserted Village,” we admire that poem mainly for its charming rural descriptions. While Professors are pleased to quote such passages as the following to illustrate “the Popular ignorance of Economics.”

“Ill fares the land, to hastening ills a prey,
Where wealth accumulates, and men decay.”

* * * * * “The man of wealth and pride
Takes up a space that many poor supplied—
Space for his lake, his parks extended bounds
Space for his horses, equipage and hounds;
The robes that wraps his limbs in silken sloth,
Has robbed the neighboring fields of half their growth;

“Where, then, ah! where shall poverty reside,
To ’scape the pressure of contiguous pride?
If to some common’s fenceless limits strayed,
He drives his flock to pick the scanty blade,
Those fenceless fields the sons of wealth divide
And even the bare worn common is denied.

If to the city sped—what waits him there?
To see profusion that he must not share:
To see ten thousand baneful arts combined
To pamper luxury, and thin mankind;
To see each joy the sons of pleasure know
Extorted from a fellow creature’s woe,” etc.

the relative ages of the strata, and that no rock is of sedimentary origin except granite, would be as fatal to aspiration as it would be in astronomy to declare that both sun and moon revolve about the earth. In each of these sciences there is a great body of ascertained—verified—indisputable truth. But in the aforesaid more strictly mental or moral sciences there are apparently no absurdities that may not be received. Nothing is settled. Everything passes. So that he who wishes to get through swimmingly and with applause follow their roseate pathway; to come out quite as well equipped to teach as my Reverend friend Stewart, accoutred with the smallest of opera glasses, was at a total eclipse, to study the "Solar protuberances."

Thus, in Economics, (really mere bric à brac of disconnected notions) he may insist upon man's natural selfishness or his natural benevolence. His graduation thesis may deal with politics only, or "Finance," or agriculture.* He may advocate free-trade and eulogize Adam Smith, or advocate protection and eulogize Carey and the corn laws. May argue that social troubles all arise from pressure of population upon subsistence, or from overproduction of subsistence.† May maintain the "Bargain Theory of Wages," the "Supply and Demand Theory of Wages," or the "Standard of Life Theory of Wages." May insist upon a vital distinction between Capital and "Capital Goods," or may insist that everything in the universe—including man and his natural or acquired powers—is capital. May attempt to connect the prevalence of sun spots, or extravagant consumption of millinery, with periods of commercial depression, or try to show a relation between weather conditions and the prevalence of crime. May write, as did Albert Shaw in the *Review of Reviews*: "The Pension Bill, while it makes an enormous drain upon the revenues of the country, is not exhaustive of the resources of the people, because it represents a great sum collected from the people and at once disbursed to them again, and put back again into the channels of general circulation.‡ Or as Brisben Walker in the *Cosmopolitan*: "The world's real rulers are those who control the concentrated portion of the money supply."§ May treat Economics as vesting upon moral law, or, like Seligman, deny the existence of moral law. Anything passes—the more extravagant, the more acute, the more incomprehensible, the more profound.

The applicant will be commended, should he, after stating that Labor, Land and Capital are the primary and *wholly distinct* factors in production, declare that Land is nothing more than Capital, and that skilled Labor is Capital. He will not be rejected should he reply that he doesn't know what Economics means—cannot say what is included in its teachings. Does not one of the

*Prof. James E. Thorold Rogers of Oxford, in 1883, published a book entitled "Ensilage in America. Its Prospects in English Agriculture," evidently believing that it pertained to Economics.

† "All commercial difficulties arise from over-production and never from under-consumption.—Henry Duning Macleod, Trinity College, Cambridge.

‡ (A note not needed by Single Taxers.) This argument to prove that cash stolen from my till is not lost to me if the robber spends it in my store, springs from the fact that civilized governments collect taxes in money and not "In Kind." What is *really* collected from the people, is what the pensioners obtain—food, clothing, tobacco, beer, railway fares, theatre tickets—*et id omne genus*. Which things are eaten up, worn out, as we say "consumed"—ended. Nothing is "Put back again into the channels of general circulation."

§ Said the Greenbacker—"Yes, the land question is important no doubt, but there are other questions. There is the money question. The money question is more important than the land question—you give me all the money and you may take all the land." "Well," replied the Single Taxer, "suppose you had all the money in the world and I had all the land in the world. What would you do if I should give you notice to quit." Carnegie, Rockefeller, Senator Clark, Astor, illustrate the power of monopoly, not of money.

highest authorities, Bonamy Price, of Oxford, in reply to the question, "What is Economics?" say "a precise answer will never be given." And though it is agreed that the chief object it deals with is "Wealth," the applicant may with assurance declare that to him Wealth is an unknown quantity, as Professor Price and Perry and many others do,* or he may attempt a definition to add to the economic bear-garden. Should he reply that the term Wealth consists alone of things having Value, most, but not all. Economics would assent. "Wealth," says Professor F. A. Walker, is everything that has value and nothing else." But—what is "Value," as the term is used in political economy? Though a correct response here is *absolutely essential* to a "science" of political economy the response of the schools is but vociferous confusion.

Adam Smith, clearly distinguishing between "Value in Use"—usefulness—and the Value with which alone political economy deals, "Value in Exchange," failed to distinguish *the two sources of Value in Exchange*. He writes, "Value (that is Val. in Ex.) is the equivalent of the toil and trouble of exertion that the valued thing will save to the owner, or enable him by exchange to induce others to take for him. Labor alone is the ultimate and real standard by which the value of all commodities can at all times and places be estimated and compared. It is their real price, money is the nominal price only * * Labor therefore is the only universal as well as the only accurate measure of Value, or the only standard by which we can compare the values of different commodities at all times and all places." But the term Value in *Exchange* used by Smith as a convenient term for a quality, has by all of his successors been used as expressing the *nature* of that quality, so that they rest upon *Exchange ability* as the true basis of value, and ignore that upon which Smith truly based Value—*Labor*.

Yet Smith sought to find some material standard that like a yard stick or a standard weight might measure the toil and trouble of exertion. A thing that cannot exist. "The only possibility of such a measurement being in—to use Smith's expression—"the higgling of the market"—competition among producers when seeking to exchange.

It is not the amount of labor expended in producing it, but the amount of labor (or things produced by labor) that it will exchange for, which fixes the value of a thing. But there are some things that can no longer be produced—a First Folio of Shakspeare, or an autograph letter of Washington, which because of sentiment or enthusiasm may attain great value. Also there are things not *produced* (therefore not wealth) that yet have value, and sometimes great value—value resting upon "Obligation." Government Bonds, for instance, the wealth exchanged for which was not by the government used as Capital (Wealth used to facilitate the production of more wealth) but has been consumed in unproductive ways—building war ships, or in maintaining armies, etc. The so-called "Interest" paid over to bond holders, not being the share of product "Distributed" to capital—not being "Produced," is not interest at all, but only wealth arbitrarily taken from the people by taxation. Also, there are the values of patents and other monopolies, especially the value of "Land." Land value, steadily increasing with increase of population and advance in the arts. Yet except in its relation to population land does not change, but remains as it was in the beginning when it had no value at all. There is increase of

* Perry says that it is impossible for Economists to define wealth. Bonamy Price (Oxford) says that we must give up all hope of a scientific definition of Wealth. Denslow says that there is utter discord in the definition of Wealth. And there has been a tendency to substitute for that term the terms Prosperity, Riches or Goods. Most of the newly fledged Economist however use the latter—"Goods,"—But the trouble was not in the name. The trouble was and is that these gentlemen can find no common characters that will enable them to unite in one class certain things which custom only forces them to believe must be in one class.

value without increase of wealth. Just as there would be should the buyer of a boat, in payment give his note for the price—thus doubling values.

These two distinct sources of value, one arising from production and adding to the general stock of wealth—the value of the boat; the other arising from obligation and adding nothing to the general stock—the value of the note or of the land—so clearly presented by the genius of George which when recognized permit a true definition of "Wealth" and raise political economy to the dignity of a science; one of the most exact of the sciences, as well as the simplest and most beneficent. A science, that when applied, making progress incompatible with poverty shall herald a peaceful social revolution greater than the most sanguine of reformers ever dreamed of.*

But in the schools, these two values, not being recognized as distinct, the professors continue to grope without light or guide as in a Cave of Despair producing writings that in absurdity seem to me to exceed the theological compositions of the dark ages.

The term Value is so fundamental, says Mill, that Whately proposed to name political economy Catallactico or the Science of Exchanges, and other eminent economists have called it the Science of Values. It is a term so important that "the smallest error on that subject (Value,) infects with corresponding error all our other conclusions, and anything vague or misty in our conception of it, creates confusion and uncertainty in everything else," and though Mill immediately adds, "Happily, there is nothing in the laws of Value which remains for the present or any future writer to clear up; the theory of the subject is complete." Yet here now, in the year 1905—fifty-seven years after Mill wrote the above, and a century and a half after the Physiocrats and Adam Smith—the meaning of the term Value is wholly in dispute. To be sure, during the past few years the "Marginal Utility Theory of Value" of German origin is something of a fad in our universities, whose Economists, to indicate their own profound learning like to show familiarity with the long titled German books, the names and rank of their authors, and the recondite terms that they use. But none of them comprehend the theory. It is not to be comprehended. They win a reputation for depth by assuming to comprehend it. Making no distinction between utility and value—that is, between "Value in Use" and "Value in Exchange," this latest theory makes the term Value—as used in Economics—expressive of the *intensity of desire*. Ignoring the patent truth that all men seek to satisfy their desires in the easiest way, and will never, no matter how great the desire for a thing, pay more for it than they are obliged to.

Believing with Spinoza that the first step towards truth is the recognition of error, I have written a number of papers intended to be helps to the recognition. But it is a weary work. For in these matters not only professors, but most men really, *prefer* error to truth. Error is quieting, is far easier to acquire and to teach. Besides it doesn't endanger one's chair, one's pulpit, one's income, nor one's political nor business aspirations. Though Lamb said, in defence of lying, that "Truth is precious and not to be wasted upon everybody," he referred probably to the concrete article. Abstract truth is seldom held to be precious, and in political economy is ever despised and rejected of men. So the schools will continue to accept, and under the guise of pseudo science, teach current vulgar opinion. And improvement will come—can only come—when forced upon the schools by a more intelligent vulgar opinion. And as for political improvement, that in the past—because certain institutions were not recognized to be hurtful—has often lagged till civilization was overthrown. We Single Taxers, however, may, I think, find hope and consolation in the fact

*Unto you only, Oh, Single Taxers, is it given to know the certainties of the Kingdom of God and His righteousness.

that the evil institutions of *our* age, tending to operate with a speed electric, may be more easily recognized as hurtful. To illustrate—(In old times on the Atlantic coast,) at the outbreak of the Revolutionary War, one hundred and fifty years after the first settlement at Plymouth, there was in all New England not one man perhaps worth \$200,000. But there was little crime and no beggars.—(In our times, on the Pacific coast)—within twenty-five years after the real settlement of California by Americans, besides other millionaires, there were the "Solid Nine" said to be worth twenty-five or thirty millions each. With the accompaniments however of frequent strikes, much crime and many beggars. The fact that one man within a few years after he had been retailing whiskey by the glass over his own bar, and another, not long after he was boiling beans in an emigrant's cabin, are each worth thirty millions; while so many of our people can find no employment and wages are low, suggest, more forcibly than in slower times, that somewhere there must be a political mistake. But, wrote Franklin in substance, such mistakes are not new. History is full of the errors of States and princes. Those who govern, having much business on their hands, do not generally like to take the trouble of considering and carrying into execution new projects. The best public measures are therefore seldom adopted from previous wisdom, but are forced by the occasion. So—let us hope that the occasion is presenting itself in the undreamed of land values, especially in our cities, with consequent buildings twenty-five stories high, families crammed into apartments, flats, tenement rooms; children daily killed on the streets; the unemployed hordes, the hungry, the insane. The exaction of trolley, gas, water companies with the increasing municipal revenue troubles,* shall soon, in the Light of Progress and Poverty, force a beneficent occasion.

I have been led to these moralizings by a paper in the August No. of the *Quarterly Journal of Economics*. A lucubration of 37 pp. by Jacob H. Hollander, Ph., D. of John Hopkins, entitled, "The Development of Ricardo's Theory of Value."

Ricardo, who died in 1823, spent much of his latter life in unsuccessful effort to define the fundamental term Value as used in political economy. A term which still, eighty-two years later, defies professional Economists. Hollander's article, learned and dull to the last degree, may yet serve as well as another to illustrate the lettered confessed ignorance that passes for wisdom, and the pitiful bewilderment of scholastical economists. Without attempt at thought it is fortified, of course, with constant reference to authorities—Malthus, McCulloch, Torrens, Rogers, Wiesner, Mill, Smith, Say, Cannan, Ramsay, Trower, Senior, et cet., at bottom of every page.

It commences, "Modern discussion of the validity of the economic system of David Ricardo has centered about the theory of Value." "On the one hand, Jevon's classic attack has been maintained with undiminished vigor by a group of critics among whom the Austrian representatives line up conspicuously. On the other hand Professor Marshall [of Cambridge] has broken a mighty lance for the essential correctness of the Ricardian theory, and has inspired in this as in other directions a distinct re-appreciation. But this doctrinal doubt has been waged with such heat that polemic endeavor has in no small degree replaced textual study. Fallacy hunting has been met by generous interpretation. Hypercriticism has been answered by apology, and in intent concern upon establishing or overthrowing alleged errors both critics and supporters have relatively

*The Carnegie million dollar gift to Philadelphia for a public library, it seems is insufficient to buy even a properly located site. The Dundas-Lippincott lot at Broad and Walnut, abt. 150x250 ft. is priced at two and a half millions. Sherwood forest, a grand and ancient piece of woodland, is being destroyed, the land to be cut up into small building lots, the city being unable to buy it. So it goes everywhere. Surely a *rational* creature from Mars would be confident that "Man" is an irrational animal.

neglected Ricardo's original explanation of Value and the successive changes which the exposition underwent"——"Starting from Adam Smith's recognition—in itself as old as Aristotle—of the two different meanings attached to the word Value (namely Value in use, and Value in exchange.) Ricardo pursued the course, etc."——"Malthus had early declared that 'The money price of corn in a particular country is undoubtedly by far the most powerful ingredient in regulating the price of (Value of ? Wages of ?) labor and all *other commodities*' "——"Ricardo later, "I am more convinced than ever that the great regulator of value is the quantity of labor required to produce the commodity valued."——"In 1820 appeared Malthus' *Principles of Political Economy*. An entire section was devoted to a vigorous and effective criticism of the adequacy of the labor which a commodity has cost considered as a measure of exchangeable value."——"In 1821 James Mill in a discussion with McCulloch summed up conclusively, 'It thus appears by the clearest evidence that quantity of labor in the last resort determines the proportion in which commodities exchange for one another.' "——"Feb. 3, 1823, at Political Economy Club. Torrens in the chair—Malthus, Ricardo, Took, Mill and Mosher among those present. Question 'What are the circumstances which determine the exchangeable value of commodities ? '——"At a third meeting the related question—'Can there be an increase of Riches without an increase of Value' was discussed."——"Later on Ricardo wrote to Trower that Warburton and Torrens—to say nothing of doubtings of Blake, Took and other members of the group—had their particular view as to the proper measure of Value."——"Ricardo's theory of value was distinctly a doctrinal growth. * * And only when interrupted in the light of the successive conditions and influences which affected Ricardo's scientific life does the growth become * * intelligible."

The paper concludes: "It is idle to conjecture to what extent Ricardo—had his life been spared for a few years longer—would have penetrated into the Value maze. He had come to a full sense of its intricacy and had passed beyond the stage of disputation. Certainly, he never would have remained long quiescent in doctrinal agnosticism. All that we know of his intellectual tenacity and his logical method suggest that he would have forged solidly ahead ultimately to attain, if not the central truth, at least a station far in advance of his disciples and his critics, and not far removed from that which his most sympathetic interpreters have been inclined to accord him."

These Economists are sometimes troubled because legislators neglect them. Thus Professor Price, of Oxford, says that "when important changes in the frame work of society are recommended it should seem but natural to consult the judgment of experts," and Hadley, of Yale, who has probably been snubbed by some rustic Solon, looks forward hopefully to a time when legislatures shall disappear and Economists be exalted. These gentlemen wish to direct the state, and hold that their direction will be wiser because of their "Economic principles." Indeed! What are economic principles? Except the so-called principle that population tends to increase faster than food supply, it would be hard to find any accepted principle in "Economics as she is spoke." Hadley does not write that every political proposition must be tested by economic principles, but every political proposition must be examined in the light of its *place and time*." Similarly Newcomb says that there are no economic principles to save the statesman the labor of working out each case on its own merits. Take any book on Economics, or Finance, or Politics and you will fail to find "Principles." You will find *opinions* political, agricultural, commercial, historical, fiscal—but more ungrounded than the opinions of the street.

President Roosevelt, I see, has appointed Professor Hollander to be Fiscal agent of San Domingo. And the appointee is probably well fitted to carry out the administration's views. However Roosevelt—a practical character with a

dislike for theorists, particularly of the Economic breed—most likely sought to find a man as ignorant as possible of political economy, and so chose a professor of it. Yet, at the same time, the President is credited with autocratic leanings—so it may be that Hadley's anti-legislative elysium is at hand and that the "Economists"—Heaven help us! are to have an inning.

I suppose that in ordinary life these professional gentlemen will pass muster with the average. But, when *Economic* writing and teaching are considered, it will be fair to compare them with Zadok Smeedle's deer. Zadok, a village Munchausen of my early years, shot at a deer which he failed to get, though sure that he had struck it. Next year he saw another deer with a white star on its forehead, and that seemed to have a bell about its neck—he heard it jingling. This deer being killed proved to be the one wounded the year before, when his ball it seems had struck it in the forehead, letting its brains run out. The bell-like sound was merely the lead rattling around in an empty skull.



* RADICALISM IN LITERATURE.

PART II. Some Modern Manifestations.

(*For the Review.*)

By GRACE ISABEL COLBRON.

In speaking of the manifestations of Radical Thought in literature, it is not our purpose in this article to include any such writings as are purely theoretical or dogmatic, however fine their literary quality may be. The intention here is to consider the awakening of the radical Thought in works of pure literature, so-called, in writings that conform to the one or the other art form, poetic verse, fiction, or the drama.

The development along these lines during the past century in all the tongues of civilization has been tremendous, more than the sum of all the centuries preceding can show. Of course in the scope of a short magazine article like this, it will not be possible to more than mention the trend of literature in some countries, or to give a name or two from others. From the struggle for political freedom which inspired Schiller and Kleist, down to the economic struggle as portrayed in Hauptmann's "Weavers"; from the unconscious teaching in Dickens' portrayal of London slums down to the very conscious preaching of George Bernard Shaw, for example, the same road has been taken by modern literature in every language. More in some, less in others, many factors working together to make the difference, but the trend has been the same, the same gathering towards a common goal.

Russia takes her poets' mission seriously, and therefore her autocrats, understanding the poet's power, clip his wings and attempt to muzzle him with legal gags. But as no danger can deter the poet who feels the call to speak and who knows that thousands are hanging on his words as on a gospel, Russia's radical literature has put forth superb blossoms. But the evasion of the letter of the law, rendered necessary for the Russian poet if he would be heard at all by his countrymen, has driven him to be more a portrayer than a preacher. With the exception of the fearless Tolstoy, the Russian writers' greatest strength lies in a pitiless portrayal of wrong conditions, more than in

* Part I. of this article appeared in the Winter Number of the REVIEW for 1905.

a holding out of hope of cure. The Russian poet paints the cruel picture to the minutest detail, and then leaves it to work upon the minds of his hearers as the thing portrayed would work itself, if they could see it with the vividness with which the poet's keener insight views it.

In Germanic Central Europe, from Norway down to Austria, there is a greater fearlessness of arraignment of present authority than in Russia, therefore a more definite concentration of purpose on some special phase of the question; and a somewhat greater regard for the restriction of literary form, although this not in as strong a degree as seen in France. Sweden, once so great in literature, has now but two strong voices among her poets, August Strindberg and Selma Lagerlöf, and both are too distinctly personal in mental attitude to be reckoned among radical economic writers. But Strindberg's cruel force of portrayal, and Fru Lagerlöf's exquisite human sympathy gives the works of both a standing even in the line of the New Thought.

In Denmark there is a calm, fearless discussion of every question, and although Denmark is in a fairly healthy condition with regard to political and economic questions, the troubles that arise are treated with an outspoken directness by its writers, whose eminent gift of literary form has long made them respected in the art world. Norway's two great spokesmen, Ibsen and Bjørnsen, have carried their message for their own country to every other civilized nation as well, and have done much to bring the discussion of the questions of the day within the circle of literary criticism by the sheer force of their compelling personality.

In Germany radical thought has found voice in all forms of literature, but as Germany's finest literary work during the past five decades or more has been in the drama, so it is in the drama that radical thought also has come to finest fruition. Hauptmann's "Weavers" and "Hannele" stand as two great monuments of the present, and between them and Schiller's William Tell, that fine song of political freedom which still can find an echo everywhere, there is a long line of splendid works, excellent as dramas, and effective as sermons on justice. Arno Holz, Richard Dehmel and one or two others among the minor poets have voiced radical thought with fearless courage, and a plea for justice founded on a sympathetic understanding of the needs of humanity is the keynote of all the works of Germany's leading woman writer, Clara Viebig. Her novel "Our Daily Bread" is as strong in this respect as it is fine as a work of art. The novel "Jörn Uhl" by an hitherto obscure country pastor, Gustav Frenssen, which has made the literary sensation in Germany of the last five years, is also full of radical thought, in the natural simple way in which the man of the soil, he who is nearest nature's heart, often sees fundamental justice more clearly than the more cultivated mind obscured in vision by what others have thought and said. Pastor Frenssen, by the way, has for years been a convinced Single Taxer.

From Holland, long so silent in the literary concert of the nations, there comes one of the strongest radical dramas of the modern stage. "The Good Hope," by Hermann Heijermans, Jr., a play of life in a Dutch fishing village, is as superb in its dramatic intensity as it is strong in its moving fidelity to detail and in the moral it points. It is worthy to stand with "The Weavers" in the first rank of great dramatic radical sermons. Two other plays by the same author show his gift for dramatic actuality, and his minute and keen observation, but as neither has so great a subject, the suffering of a whole class under economic justice, as inspires "The Good Hope," therefore these other plays have merely a passing literary value and will not live, as will the last named work.

Probably hardly any of those who read the works of Emile Zola in an inadequate translation, and perhaps not all of those who read him in the original,

realize how strong a prophet of the Radical Thought this prolific writer was. But it is not in the writings of his later days, not in the fantastic-utopian "Fecundity" nor the religious fanaticism of the Londres-Paris-Rome series, that we must look for his great radical sermons. They are found in the Rougon-Macquart series, where also the finest literary value of his work is found. "Germinal" equals the "Weavers" in its intensity; "Le Debacle" is a superb arraignment of king-made wars; and "Nana," much misunderstood, contains considerably more than the mere picture of the half-world it is generally supposed to be. It contains, with "L'Assomoir" and "Germinal," intimately connected with it, an arraignment and a prophesy, more terrible than which no literature can show.

When we come to the two great countries using the English tongue, we find a lion in the path of the poet who would talk of vital things, more terrible than all the fetters of arbitrary legislation. This is the mental attitude on the part of the great Anglo-Saxon public that neither Art nor Religion should have anything to do with the affairs of daily life. The Anglo-Saxon likes to hear his preacher in the pulpit tell him of Heaven at a certain hour on Sunday morning, possibly also Sunday evening, and maybe once during the week. He also enjoys reading, in good verse and prose which may be either good or bad, about love and abstract beauty and all sorts of agreeable things that have nothing to do with his business or political affairs. But let the preacher once touch on the questions of public ethics and civic morality, and let the poet dare to sing of economic questions—at once the howl arises: "Cobbler, stick to thy last!" As if public and civic morality were not pre-eminently the business of a church that is to do any good at all in modern life; and as if Life itself, in all its phases, was not pre-eminently the poet's domain!

But in spite of this deterring public attitude, modern literature in the English language is beginning to take more and more an active part in public affairs, and if not to lead, at least to show how the current in modern life is setting. The English tongue has more and greater works of pure economic science to show than has any other language, but it has only just begun timidly and modestly to voice the radical thought in its literary art forms. Dickens led the way, unconsciously for the most part, and too early in the day to be understood by his audience. And it is not at all an irrelevant assertion to state the present awakening of interest in Dickens may be due to a realization * * * sharpened by the awakening of the radical thought in all literature, of how much ahead of his time he was, and of the actuality for the present day of the message he has to bring.

A host of newer English writers are touching on vital subjects from all sides: "Zack," Edwin Pugh, J. A. Steuart, Richard Whiteing, Phillpotts, George Moore, and the spectacular but gifted Bernard Shaw, are but a few of those whose works show the influence of the New Thought, and an earnest desire to bring a message of understanding and of hope to their hearers.

Among our own home writers, there is an encouraging awakening also, Walt Whitman, the Mighty Prophet, is no longer an isolated Voice Crying in the Wilderness. Others of lesser strength, but of equal earnestness have joined the ranks of the fighters against injustice, of those who would awaken the sluggish public mind to a knowledge of the evil and to the need for a remedy. Frank Norris, the gifted California poet, was called away too soon to complete the work he had laid out for himself, but he has done enough to show how truly he understood the ills of the modern world. Edwin Markham has sent out many an inspiring verse in the cause of justice, and a younger poet, William Vaughan Moody, little known as yet, has already shown himself possessed of a breadth of outlook that is remarkable, combined with a mastery of poetic form.

Hamlin Garland, our well-known Single Tax comrade, has always stood

openly on the side of those who fight for Justice ; in all his artistic experiments the one thought of sympathy for suffering humanity is uppermost, whatever the subject of his work may be. A host of newer younger writers here, as in England, confirm the encouraging hope that the English-writing poet can see the trend of modern thought as well as can his colleagues elsewhere, and that he is willing to fight *his* foe, even more terrible than the legal fetters which bind them, the lion of indifference to his seriousness which lies in his path.



PATENTS FOR INVENTIONS.

(For the Review.)

By FRED. J. MILLER.

There are two kinds of opposition to patents and patent laws. The first of these is opposition to all patents, and all patent laws, as authorizing grants of monopolies. This seems to be based upon the idea that all monopolies—all exclusive privileges of every kind are wrong in principle and ought not to be allowed. The other sort of opposition is based upon the belief that our present patent law works injustice in many cases, and ought to be amended in important respects. Considering the first kind of opposition, it seems to me that it has no sound basis. A patent, or at least some security of return for labor expended in inventions is justifiable upon the same ground that copyrights are justifiable; upon the general law that what a man has produced by his labor he is primarily entitled to the possession of. The patent law, in fact, recognizes that a man is entitled to the exclusive possession of his invention during his lifetime. That is to say, a man who has invented an improvement of any kind may, if he chooses, keep it a secret. He may use his device or machine in the manufacture of goods to be sold to the public, and though the goods themselves are thus necessarily revealed, and may be patented or not according to circumstances, the machine which makes them need not be revealed at all, and there are cases of this kind—many cases in fact—where this is being done. No one, so far as I know, denies the right of the inventors and the makers of the machines to thus keep them secret; it being obvious that other inventors and other machinery makers have the same right to invent and make machines for the same purpose, which right in fact they often do exercise. It is difficult to see where any unfair monopoly results from such retention by the inventor of the secret of his own invention.

But now the patent law steps in and merely says that if the inventor, instead of keeping his invention a secret and using it for his own benefit, exclusively, will make its construction entirely public so that anyone versed in the art may be thereby enabled to make and use a similar machine, the inventor may still retain the exclusive right to manufacture and sell the invention for seventeen years, after which it is to become public property.

It is open to question as to whether or not this is a fair bargain as between the inventor and the public. In some cases it is probably as fair as any that could be formulated. In other cases, it is undoubtedly unfair to the public. But, still, in other cases it is certainly unfair to the inventor, who, during the seventeen years' grant of the exclusive right to the use of the invention may, for good and sufficient reasons, be unable to reap any of the benefits from his invention, which, nevertheless, may turn out to be, eventually, one of great value to the public. This has happened in many cases. The locomotives so long used on the elevated roads in New York afforded an example of it.

As to the second class of objections based upon the unfair results of the working of our present law in some instances, there can probably be no serious dispute. Few people claim that the present patent laws are entirely just in every respect, or that they might not be amended with advantage to all concerned. But this is quite different from saying that the inventor is entitled to no protection or no equivalent for the service he renders in making his invention known to all men.

If a man is walking over an unoccupied portion of the earth's surface where he has an undisputed right to walk, and is merely enjoying the beauties of the landscape or otherwise passing his time for his own pleasure, and if happening to look down he picks up a nugget of pure gold, he is generally considered to have a valid title to the gold—as much of a title as though he had expended labor in digging below the surface of the earth or had otherwise expended his capital or labor in producing an equal quantity of gold.

Inventions are produced in ways which are analogous to those referred to in the acquirement of gold. Some inventions come to the mind of the inventor by what may be called an inspiration or a thought which is not preceded by any particular study of the problem involved or by the expenditure of time or capital looking toward the solution of any problem connected with the invention. In the earlier days of patents, it is probable that a much larger proportion of patented inventions were made in that way than is the case at the present time; the much more usual way of producing patentable inventions to-day being analogous to that of the man who digs and expends his labor and capital in the production of gold. Inventions nowadays are usually the result of much study, sometimes of years of devotion to the solution of a single problem, and requiring the expenditure of a great deal of labor and of capital. It seems to me that the man who expends this labor and capital is as much entitled to the product of such expenditure as are those who expend labor and capital in producing any other thing useful to mankind and for which men are willing to pay a price rather than go without. It is generally conceded that the man who spends a year or more in writing a book is entitled to the exclusive control of the sale of the book, and this is granted him by a copyright, preventing anyone from printing the book without the consent of the author. Is the principle of a patent any different from this? To me, it seems not to be, and that the one kind of useful labor is as properly compensated as the other kind, especially in view of the fact that in both cases the public may withhold all compensation, and will certainly do so unless it believes it is receiving an adequate return for its money.

The fact is that in most cases patents, though called monopolies, are not in a strict sense monopolies at all; that is to say, though they give to the inventor the exclusive right of manufacturing and selling his invention within a certain period of years, they do not prevent the public from going on in the use of that which the new invention was intended to supersede, nor from getting on without using the new invention. And as a matter of fact, the public generally will go on without the new invention and in many cases does so, leaving the inventor without any compensation whatever. No valid patent for an invention ever took away from the public any useful thing already possessed by it. It can only result in giving to the public upon terms agreed to by the public a thing not previously possessed by anybody, the further provision of the agreement being that after seventeen years the public shall have it without further compensation to the originator. Is there anything intrinsically unfair or oppressive in such a bargain? Very many inventions produced and patented nowadays are studied out by men employed for that purpose. These are usually high salaried men who have previously given proof of their ability to invent. They are employed at a fixed salary, usually for a definite period

of time and sign a contract at the beginning agreeing to study and to experiment and to produce if possible inventions along a certain line, generally pertaining to the line of business followed by their employer. And the salary received by such a man is often but a mere bagatelle compared to the total cost of actually producing an invention of value. Often many thousands of dollars are expended upon experiments and trials of what turn out to be, after all, useless. These experiments are often of such a nature as to require the employment of expert knowledge of a high order, together with the most costly special equipment, used in the light of dearly bought experience.

Upon what principles of right or justice should such an employer be expected to hand over products of such labor and expenditure to a competitor to be used without price? I can think of none.

In the case of the telephone and in other notable instances, patents have worked unjustly, and more or less for the oppression of the public. But I believe that in every case of this kind, it will be found, upon careful investigation, that the injury to the public has resulted from monopolies of other kinds, not from the patents. Take the case of the telephone, for instance. It is a familiar fact that, owing to a defect in the present patent law, the virtual life of this patent was extended far beyond the period contemplated by the law, though it would I think be extremely difficult to show that, even with such unintended extension of time, the inventor received returns out of proportion to the value of his invention. There was probably collusion in delaying the issue of the final patent for many years after the patent had been applied for, and this had the effect of virtually prolonging the life of the patent by as many years. But now, the fundamental patents upon the telephone having finally expired, we see competition in the telephone business in many cities of the United States, and rates for the use of the telephone that are certainly not to be seriously complained of. In other places, particularly in New York city, there is a complete telephone monopoly, though it is quite certain that so far as the patent laws are concerned they have precisely the same application to the situation in New York that they have to the situation in cities where there is telephone competition with lower rates and better service.

The key to the situation in New York is well known to be the fact that the company controlling the telephone here has been shrewd enough to avail itself of the occasion for putting in conduits for wires under ground, to organize a subsidiary company which it controls, and which in turn controls the conduits, and by more or less of guilty collusion of legislators at Albany it absolutely controls access to these conduits and prevents any competing company from introducing its wires into them. Thus it is seen that the monopoly of the telephone in New York is not to-day based upon patents at all, but upon that form of monopoly which obtains in practically all the cities of the world; that is, a franchise monopoly; a use of the public streets exclusively for a certain private purpose, without adequate return to the municipality for such use.

To us who are interested in a much broader reform than can possibly be brought about by any modification or the abrogation of the patent laws, it seems to me that agitation against the patent laws can only work injury to the cause we have at heart. It will arouse needless prejudice; it will divert our energies, and so far as I can see cannot possibly produce any good results. The benefits to be derived from the abrogation or radical amendment of the present patent laws even if we grant all that is claimed would be comparatively small; perhaps not perceptible to the average citizen; while we are interested and are trying to get others interested in a reform which is fundamental in its nature, and the benefits of which we feel sure would be so great as to far overshadow any which might be obtained by tinkering with patents, and moreover, would so clear the way and throw so much light upon conditions as they are as to

make it much easier for us to decide the proper course to take with regard to patents or any other social problem; including copyrights and the questions arising out of the organization and perpetuation of corporations.

Very many hardworking men—men whose activities are in every way highly useful to all of us—are in one way or another interested in patents and believe in them. Many of these men can readily be brought to see the iniquity of railroad and other franchise monopolies and the extreme unwisdom of taxing industry and consumption while letting monopolies including valuable unimproved land go untaxed.

Before we repel such men, as we inevitably will repel them, by attacking patents, we had better first be sure patents are wrong and second that if wrong they are vital or important and must needs be cleared away before we can reach the goal toward which all Single Taxers are striving. I very much doubt that patents can be shown to be wrong, and I feel certain that even if wrong they are relatively unimportant and had best be let alone, while we concentrate our efforts upon the thing which we are all agreed is wrong and *must* be righted.

In commerce, in politics, in industries, in science and every other form of human activity those who succeed, those who bring things to pass, are those who concentrate upon one thing and until that thing is accomplished regard it as the all important thing. We are agreed upon just one thing, i. e., the equal right of every human being to the use of the earth. In proportion as we concentrate upon that one thing we shall succeed, in proportion as we diffuse our energies and devote them to other things, not vital to our main object and regarding which we shall arouse needless opposition and prejudice, we shall fail or postpone final success.

FRED. J. MILLER.

East Orange, N. J.



THE FAIRHOPE CONTROVERSY.

Communication from N. O. NELSON.

Editor Single Tax Review:

Responding to your request for some comments on the Fairhope situation, let me say first that it is difficult if not impossible for an outsider to fairly estimate a situation made up of local conditions and problems which he does not understand. I am neither able nor willing to make any criticisms on the details of Fairhope management. It is only upon the principles involved that I feel justified in commenting and advising.

The experience I have had in the making of Leclaire, not as a Single Tax colony, but as a settlement of people, has taught me some things that are applicable to all such special communities. I have been open minded to learn by experience, and experience is necessary in the application and development of any theory. While operating under the handicap of a possible autocratic power, I have so entirely obliterated all exercise of that power, that Leclaire is free from any sense of it and is as completely free and independent as any farming

NOTE.—N. O. Nelson, the millionaire proprietor of Leclaire, Ill., a co-operative town started in 1890, is a well-known Single Taxer, though Mr. Nelson describes himself as an "immediate opportunist." The profit sharing which Mr. Nelson began with his employes in 1886 has proven successful beyond all expectation. Mr. Nelson's practical business experience, his cautious judgment, united with his faith in democracy, give to his communication on Fairhope a peculiar value.—THE EDITOR.

community. Never once has any authority been exercised over private property or persons, nor has any question ever arisen to require it or to need adjustment. In our local public matters, I as a leader and active resident, have carried out what was wanted and as wanted, discontinuing anything that was apparently not wanted.

It is this question of authority that I consider the issue at Fairhope, and the erroneous application of it the cause of its troubles. Fairhope should be democratically managed. This I think is feasible, and unless it is Fairhope is not worth while. It would be too much like Pullman and too nearly allied to other centralized governments. The control of the taxing power and public service by the stock holders of a close corporation is the farthest possible remove from democracy. This corporation may and does admit or exclude members at its pleasure. Nominally, a belief in the Single Tax is a test of eligibility. In the very nature of things, this test is both arbitrary and indefinite. Anyone may claim to be a Single Taxer without being so. Anyone may be excluded because he does not hold the right kind of Single Tax theory, or he may be excluded on other grounds. The members of this corporation may be non-residents, quite a portion of them are. What number constitutes the corporation, what proportion of them reside in Fairhope, what proportion these bear to the non-members and disfranchised residents, has not, I believe, been stated. My understanding is that they are a minority of the residents. This corporation, assessing and collecting and disposing of the taxes, involves, very practically and completely, the old question of taxation without representation. The power to tax has always been regarded, and is the power to rule. In this case, it is a hereditary power, for the associates and successors are selected by those in power. A bare majority of these minority residents and non-residents hold the entire power. There is more harm in the sense of disfranchisement and helplessness on the part of the tenant residents than there is in the rate of rent, or in the spending of the money. Even if the disposition of the present members of the corporation be to admit all or nearly all of the residents, the fact that it requires a hundred dollars to get in would exclude most of the people that would ordinarily come to the colony. It amounts to an unheard of price to qualify for voting. A nation or a municipality cannot, in the long run, get better government than it will make for itself by majority rule. When we see how majorities govern, we are momentarily disheartened. Some men decide that rule by selection of the best is better, but most of us, practically most of mankind, now hold to the idea of democratic rule and let the people take the consequences. Whether all of the residents of Fairhope would manage its affairs as well as those who have paid one hundred dollars and become members of the corporation, whether they live in Fairhope, or Philadelphia, or New York, it seems to me fundamental that they must govern themselves. Any other plan is unsafe, and is sure to and ought to breed dissension and revolt. Certain reasonable limitations are everywhere put upon franchise, such as an age limit and a residence limit. It would be in harmony with the best democratic usage if the franchise in Fairhope were limited to those who had in their own name acquired a bona fide home in the colony and had been bona fide residents for one or two or three years.

Bona fide residence is one of the simplest common sense elements of good citizenship. No non-resident should have any vote. Henry George said, "I am for men." Men, and not money must, after all, be the power in a free community. If Fairhope cannot earn the money to pay its own way and buy additional land, then let its friends on the outside lend it money with or without interest, or give it money. Surely no good man would contribute the price of membership for the sole purpose of control. Any such would not be desirable controlling spirits. When the people of Fairhope should be thrown upon their

own resources, vote their own assessments, vote a disposal of the revenue, I think the majority would vote wisely. If, for one year or two, they should vote too low an assessment and have too little money to spend, they would certainly be turned out the next year. Those on the margin and occupying comparatively cheap land would, I should think, always be at least a large minority. Add to these those who have public spirit, who want the public utilities liberally and well administered, the Single Taxers who want the full rental value assessed, and the Single Tax idea and self government would certainly be safe in Fairhope. It is useless and wrong to force people into virtuous ways, even if it be to make the Single Tax theory effective in practice. If the operation of the Single Tax does not bring over to it a majority of those who live under it and have its benefits, then it will not survive and ought not to. In Leclair, which I have built up in the last fifteen years, I have instinctively followed the plan of leaving all individual matters to the residents. The public utilities are carried on by the business corporation, of which the main portion of the residents are a part, but all the residents have a full voice in what shall be done and what shall not be done in a public way. In no manner whatever has the power or the influence of a boss been exercised or felt. The public utilities, in all their ramifications, have been submitted to a referendum of all the residents by carrying out those that were suggested and by discontinuing those that were apparently not wanted. I refer to this, not as paralleling a Single Tax colony or as a duplicate of Fairhope, but as throwing light on the attitude that should exist between those who have the power, in whatever way it may be held, and the body of the people. The important thing is to carry out the will of the people, to recognize the expressed or clearly indicated wishes of the people. Whatever this leads to, be it better or worse, the people are entitled to have. Complete democracy may be carried out under any legal system. Single Tax stands first and foremost for Democracy, including equal, practical opportunities for every one.

I do not take kindly to the personal criticisms that have been made by some of the critics. That is too easy and common a practice. No one who does anything of consequence is proof against it. Washington, Lincoln, Wesley, and all great men have had a liberal share of it. It is the plan of conducting Fairhope, and only that, that Single Taxers are entitled to consider and criticise.

N. O. NELSON.



FROM EDWARD QUINCY NORTON.

Editor Single Tax Review:

Misunderstandings are ever one of the most fruitful causes of dissensions and disagreements. One of the most common mistakes made by correspondents who write me in regard to Fairhope and my position in reference to its claims is exemplified by that of a comparatively new worker in the Single Tax cause, who writes that he "is at a loss to understand the reason for my opposition to Fairhope, which seems to have taken shape the last few months, while the colony has been going on for years." I therefore deem it best to state the facts in regard to my attitude towards Fairhope and the Fairhope plan, for with me the two have always been kept separate, as the following scrap of history will show:

When the founder and former Secretary of Fairhope colony wrote me his first letter from Des Moines, asking my opinion as to the advantages Baldwin

county offered as a location for the colony he was organizing, I answered by giving him all the information possible as to climate, soil, people, price of lands, etc., etc., but was careful to emphasize the fact that, under our State laws, the Single Tax could not be put in operation; that I feared there would be misapprehensions if the colony were to come here claiming to apply the Single Tax; that to my mind there were many reasons why his colony plan might work more injury to the Single Tax movement than it would do good; that the Single Tax idea or its application did not require any colony plan, whereas his plan would lead people to understand that an application of the Single Tax required that, since they would have to buy the land on which to found their colony.

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; that, in short, all their devices for running their colony plan would be thought by the people to be a part of the Single Tax plan, as laid down by Mr. Henry George, but that these disadvantages under which they would have to work would be thought to be by the people what might be looked for if the State were to adopt the Single Tax plan; that such plan would work an injustice to some by refunding to some of its members State and county taxes which they 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; that the colony plan involved the undemocratic method of governing without the consent of all the governed; that, should the colony fail, its failure would be heralded all over the world as the failure of the Single Tax to work when practically applied. These and other reasons were written then or stated later to the founder of the colony, in support of the position I took; these have been my views ever since, and have been at all times maintained by me consistently, openly and though always in the most friendly way, persisted in at all times and under all circumstances. These facts are within the knowledge of the founder of the colony, to which he will, I am sure, at any time cheerfully testify; that while I have at all times and to the best of my ability aided the colony and the colonists, I have also retained my own views as to the colony plan. That these views are no new conviction with me is also known to Mrs. Marie Howland, Miss A. A. Chapman, Mr. and Mrs. C. K. and F. L. Brown, Messrs. C. L. Coleman, Howard Leach, Charles Shalkenbach, S. S. Mann, P. A. Parker, Mr. and Mrs. E. Smith, Mr. and Mrs. W. E. Brokaw, Rev. G. W. Wood and others who have at some time lived on colony lands, or are now residents, and to nearly all the leading Single Taxers—certainly the older ones—of the country; for to the residents and former residents I have always spoken plainly, stating what in my opinion were the objectionable features of the colony plan. To the leading Single Taxers at a distance I have written in the same vein, and what it seemed to me as likely to result from the Fairhope colony plans has transpired. Some of the "possible difficulties" I foresaw and sought to point out to the colonists have eventuated, to the justification of my warnings as expressed from the beginning.

These facts demonstrate that my position has not been one of opposition to Fairhope or its members individually, but to the colony plan; that this opposition is not something which has "taken shape in the last few months," but has been maintained from the beginning, and for the following among other reasons: For ten years previous to the coming of the Fairhope colony to Alabama, I had been advocating through the press, on the public platform and in every day contact with the people here, the principles of the Single Tax. I

am the oldest Single Taxer, in point of service, in this State, if not in the South. This, in addition to my having been the Committeeman for Alabama, on the National Single Tax League, ever since its organization at the first conference in New York City, 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 really such was not the case.

Some Single Taxers, North and East, wrote to know why I did not publically disapprove the Fairhope colony plan, if I could not approve of it; some even of the National Committee advising that the Fairhope matter be brought up before the National Committee, and if they approved of the plan, to aid in pushing it; if, on the other hand, they disapproved of it, to state and advise Single Taxers all over the country to have nothing to do with it.

To all such advice I replied that, in my opinion, the Committee of the National Single Tax League had no power to enforce any expression of their opinions upon others, and that under the law of equal freedom, these people should be left free to work out their own plans, so long as they did not interfere with the equal freedom of others. Because of the misunderstandings on the part of so many Single Taxers resident at a distance, which misunderstandings are shown in their letters to me and to Single Tax and other publications, I have found it necessary to go thus at length into local history and what may seem at first, matters of mere personal interest, rather than into principles. This letter must be my answer to those who write me, some from one side and some from the other, to know how I can consistently aid Fairhope while opposing the Fairhope plan, or "consider myself friendly to the people there, while I am still opposing their plan."

The following are some of the facts in the case: 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 and these people are kindly disposed to all who are aiding them to make the desired changes. If left to a popular vote of the renters to-day, members and non-members, they would be willing to assess all taxes on the rental value of their land alone, providing they could fix the rentals; in other words fix the rents in accordance with the law of supply and demand and not as now fixed by a council of five. This would not entirely remove the injustice of the present plan, but it would make it more endurable.*

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 an inspection of the Rent List for 1905 will show that the amount of such personal property and improvements may enable one to occupy one of the most desirable lots and be paid for doing so, instead of having to pay for such occupancy.

ILLUSTRATIONS FROM FAIRHOPE RENT LIST.

Mrs. M. E. Mead. Rent \$25.00. State and County taxes, \$5.60, repaid by the colony, leaving \$19.40 as the price she pays for occupying two lots.

Wm. Call. Rent \$29.90. State and County taxes, \$23.35, which leaves \$6.55 as the price paid to the colony for his occupying one lot, No. 3, and 50 foot lot 4.

*"The value of lots, like that of everything else, is governed by the law of supply and demand. Lots are worth what people are willing to pay for them—not a single individual, but enough to constitute a general demand."—*Fairhope Courier*, Jan. 13, 1905.

C. K. Brown. Rent on 1 lot at \$20.00 and 6 lots at \$15.00 each, total—\$110.00, less \$21.19 for occupying 7 lots.

Anna B. Call. Rent on 3 lots \$37.50, less \$8.40 taxes refunded, leaving \$29.10 for the use of 3 lots in the business centre of the town; \$9.70 a lot.

Miss A. A. Chapman. Rent \$20.00, taxes \$2.94, leaving \$17.06 for her to pay for the use of 2 lots on a back street. Originally one lot, when taken, but replatted without her knowledge or consent, making 2 lots and doubling her rent.

Mershon Brothers. Rent \$214.15. Last year, 1904, their rent was \$130.83 of which \$87.49 was refunded in taxes; this years refunding I have not yet been able to ascertain. I am assured that for a number of years their taxes refunded to them, was greater in amount than their rents, so that they were paid for occupying colony land.

L. S. Massey. Rent \$6.75 on 5 acres over 1 mile out. Taxes \$8.64, leaving him \$1.89 ahead.

W. S. Baldwin. Rent, 5 acres at \$2.00 per acre and 5 acres at \$1.50 per acre, total \$17.50 less \$3.22 taxes, leaving \$14.28 for 10 acres of land, some of which he states is too hilly and sandy to cultivate. His rents have been again raised, so he states, this time to \$23.00. He asks to have these rents compared with the following statement of Mrs. E. A. Baldwin who owned in Green, Clay county, Kansas, a 20 acre farm, all improved and under cultivation; orchard, vine-yard, finished house, barn and all out buildings, which she sold for \$900.00 and on which her taxes were \$9.00.

F. L. Brown. Rent \$34.00 for 25 acres at \$1.00 each; 5 acres at 60 cts., and 10 acres saw mill site, \$6.00. Out of this is taken \$24.89 for refunded taxes, leaving \$9.11 for the rent of 40 acres, a mile out of town.

W. A. Baldwin. Rent \$15.00 on 90x112 feet adjoining lot on which is store owned by C. K. Brown. Rent of second lot from store, (low land) \$7.50, total on 2 lots, \$22.50. Taxes refunded, \$33.18, leaving him \$10.68 ahead. If to the above is added the rent of the lot on which is the store of C. K. Brown, rented by him, it would bring his rents up to \$45.50.

Mrs. M. A. Robinson. Rent, \$25.00 for lot on bay front. Taxes refunded \$18.20, leaving \$6.80 as the cost to her for occupying one of the most desirable bay front lots \$10.00 is however charged for bath house privilege.

Mrs. F. W. Call. Rents, lot 3, \$22.00. Lot 4, \$13.10. Total \$35.10. Taxes refunded, \$4.20 leaving her rents to average \$15.45 per lot. These lots adjoin the lots of Mrs. Annie B. Call next east, (18-19-20 Division 1, Block 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, tho' 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 seen plainly here, that it is not the application of any plan to "equalize the varying advantages of locations and natural qualities," which fixes the net rents one has to pay under the Fairhope plan, for the use of its lands, but that it is the amount and value of the personal property and improvements on which the colony refunds the State and County taxes.

E. B. Gaston. Rents, east 4½ feet, lot 3, block 7, \$1.00. Lot 4, west 89 x½ feet, less 32x100 feet, \$16.63. Total \$17.63 less taxes refunded, \$16.57, leaving \$1.06 rent for land occupied on the main street and opposite to the lots occupied by the Calls referred to above.

Mrs. S. E. Greeno. Rents, \$30.00 on 2 bay front lots. Taxes refunded \$11.90, leaving \$18.10 rent for the 2 lots, or \$9.05 per lot, which may be compared with the \$6.80 paid by Mrs. M. A. Robinson for lot nearer the bay front.

James Bellangee. Rents, \$6.50 on 2 acres at \$2.25 and 2 acres at \$1.00. Value of improvements, or amount of taxes refunded, is not shown on the statement from which the above facts and figures have been compiled and which was furnished to me by the present Secretary of the Colony, but the value of the property is not less than \$500.00, which at the rate of taxation now ruling here, i. e. \$1.40 per \$100.00 would make the tax exceed the rents, he therefore being paid to occupy colony land.

While colony farm lands are rented at from 35 to 85 cents an acre, it is most likely that under the Single Tax it would pay no tax, because such land so situated, would have no rental value. Still we may compare it with the nearest adjoining lands, some of which—that of the Stapleton boys—is assessed for taxes at less than \$2.50 an acre, which would bring the rental value down to something like 10 cents an acre. Without multiplying instances, it may be stated that other nearby lands are valued at about the same as those of the Stapleton boys.

I cheerfully admit 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 the varying advantages, etc.—other things being the determining factors, and that there are many cases where injustice is done in the operation of this plan, which would not be the case were the Single Tax in operation. It is therefore misleading and even worse, to call this plan the Single Tax, or any application of such principle.

Many people have visited Fairhope to investigate the workings of what they have been told was the Single Tax, and have gone away disapproving of it, supposing that they had seen the Single Tax applied. For seeking to set some of these visitors right, whom I have met on the boats and elsewhere, I have been by some few people charged with trying to injure Fairhope. I appeal to the facts and will state that in this communication I have touched upon only a few phases of the "Fairhope Plan;" there are others.

It may be asked here: What changes would I suggest? The two most important changes would be that of giving to all who directly aid in making the rental value of Fairhope land, a voice in fixing the amount of such rentals. Second: That in all statements made by the officials of the colony, by its official journal, and so far as possible, by all Fairhope's friends, an attempt shall be made to show, if ever so briefly, the difference between the Fairhope colony plan and the Single Tax.

EDWARD QUINCY NORTON.

DAPHNE, ALA.

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IN DEFENSE OF FAIRHOPE.

Editor of the Review:

Two editorials from the Daphne (Ala.) *Standard*, edited by Mr. E. Q. Norton, were reprinted in the Spring number of THE REVIEW. They criticised the Fairhope colony and made suggestions as to how it should be administered.

The statement is made by Mr. Norton that if a proposition to raise local or direct taxes from land values alone were submitted to the citizens of Mobile,

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

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

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

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

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

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

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

The charge is made that Fairhope is not democratic, because the whole community is not allowed to decide and administer its policy, and Mr. Norton wants to know why a government should be forced on any people.

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

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

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

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

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

Beginning with fundamental principles and reasoning step by step, it will readily be seen that the application of the Single Tax to colony land by the membership plan, is not only the practical and successful way, as past experience has shown, but it is sound in logic and ethics.

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

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

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

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

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

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

W. L. ROSS.

PHILADELPHIA, PA.

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



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



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

THE SOMERS SYSTEM OF ASSESSING CITY LOTS.

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

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

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

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

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

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

ly, and I think it can be made clear to you why this occurred and why such unjust criticism will always occur when the work is done by attempting to value each separate tract of land by itself, and how it can be avoided by the use of a uniform unit of value from which the value of each tract can be calculated and the calculation checked.

The cause of this great difficulty and confusion is directly traceable to the fact that value is not a definite and fixed sum that is recorded some place where the Assessor can find it and copy it into his book, but that value is the result of an effort on the part of man to measure or compare his desires. This effort is a purely mental process, carried on in the mind of each individual independently, and when expressed, is expressed as an opinion. Being only an opinion it is subject to change and, the basis or foundation being only an individual idea, an average of the opinion of two individuals will not be accepted as a true statement of value by either of them. Therefore, the true value of a thing can only be determined by a person for his own use and cannot be determined by one person or another.

The value of many of the common commodities used by man is limited by the market price of the articles. I do not mean that the value is fixed by the price, but that the value of anything can never be more than the cost of reproducing the thing or articles in question, and by the same reasoning the value can never be considered less than the amount or price for which the article can be sold.

Where there are quantities of any article offered for sale, and at the same time offers are being made to purchase quantities of the same article it may be said that the value of the article in question is fixed within the limits of the price offered as the lowest value and the price for which the article can be sold as the highest value, and this may be called an expression of the community opinion of the value of the article.

This community opinion becomes more definite and clearly defined in proportion as the article is in common use and in proportion to the ease with which it can be transported from place to place.

A city lot being only a fixed location upon the surface of the earth cannot be moved, and when used is generally used for considerable length of time by the same individual. It follows that it is very seldom possible for a community opinion of its value to be fixed. In fact, it can only occur in a limited sense and to a limited degree at the best, as in a case where a tract of land is subdivided into lots and put on the market for sale at a certain fixed price, when, if the lots are sold at this price, it may be said that this represents the community opinion of the value of the property. But this will only hold good until all the lots are sold, when the new owners will each have an independent opinion of the value of his own lot.

Now, let us go back to the origin of the city. A cross-road between two or more farms where there is a demand for a blacksmith's shop, a store and a post office.

The farmers of the vicinity, say in a township, are each one well informed as to his own and his neighbor's farms. One of the common topics of discussion is the value of the land. Through this discussion and as a result of it, there grows up a well defined community opinion of the value of each farm, and when it becomes necessary to take a few lots at the junction of the road to accommodate the new business, each member of the community will be familiar with all the purchases and sales of all the lots, and there will exist a well defined community opinion of the value of these lots. The difference in value will be small, the lots being worth but little more than the broad acres of the adjoining farms.

As the city grows, the surrounding farms are cut into lots, and in this great

city of Chicago, there is about four hundred farms of 160 acres each cut into about 450,000 lots. Some of these lots have been sold at a price for each square foot of the surface, that is at least ten times as much as the original farms were worth by the acre.

In place of the dozen or twenty farmers who knew the value of their land, we now have a community of over two million members, and as a community opinion is that opinion which is held in common by a majority of the members of the community, it must be admitted that it is impossible for such opinion to exist in this city as to the value of specified lots.

Our laws are drawn to give the impression, and many of our best informed business men appear to think that the Assessor has only to go out, look at a lot, and then when he does this there will be revealed to him the value of the lot.

You, gentlemen, of the Real Estate Exchange, know that the value of the lot is not marked either on the ground or in the records, or in any other place and that if it was so marked, this value would not be accepted in the purchase or sale of the property, because of the fact that the value of specific things cannot be fixed by one for another.

In looking for a remedy, I was impressed with the fact that there is a well-defined community opinion of the comparative value of the city streets. This opinion is held in common by a very large proportion of the population, and is very clearly defined in the minds of all citizens whose business takes them about the city. The members of the Real Estate Exchange will, perhaps, be the best informed as to the relative value of the streets, but every business man in the city will have a clear and definite idea of the value of the streets on which he does business as compared with other streets.

To make use of this Community Opinion of the relative worth of the streets, it is necessary to find some common term that can be used to express their comparative value as a unit in all parts of the city. The value of one foot in width for 100 feet deep is the best measure for this purpose, because of its common use and its applicability both to gauge comparative value of streets and real value of tracts. Starting with the value of such a unit on the best street and of the most valuable property, pushing out always along the lines of the most valuable, the work of recording these units will be easy of accomplishment.

By assuming in every case that the unit of one foot frontage is located in the center of a block, that is, half way between the cross streets forming the block, the most disturbing element, viz., the corner influence, will be entirely eliminated from this portion of the problem, and the judgment required in fixing the value of the units will be reduced to a simple comparison of street values.

Provided the value of the units has been fixed at the true and full cash value of the property, the most delicate shading of difference as to comparative value of streets may be accurately recorded in dollars, and any citizen can quickly and easily compare the work and judge of its accuracy, both as to the relative value of the streets and the actual value of the property.

The work of fixing the units can be best accomplished by a committee of citizens who shall determine the most valuable part of the city, and indicate by marking upon maps prepared for the purpose, the value of the units, or the value per front foot for a certain fixed depth in the middle of each side of each block, within the district selected. Then other maps should be prepared of district surrounding and adjoining the central one, upon which should be marked the value of the marginal units fixed in the first or central district. New committees selected for these districts will have to guide them the values as fixed in the central district, and their work will be to extend these proportionate values over their respective districts.

On the completion of this second group of districts, all members of the various

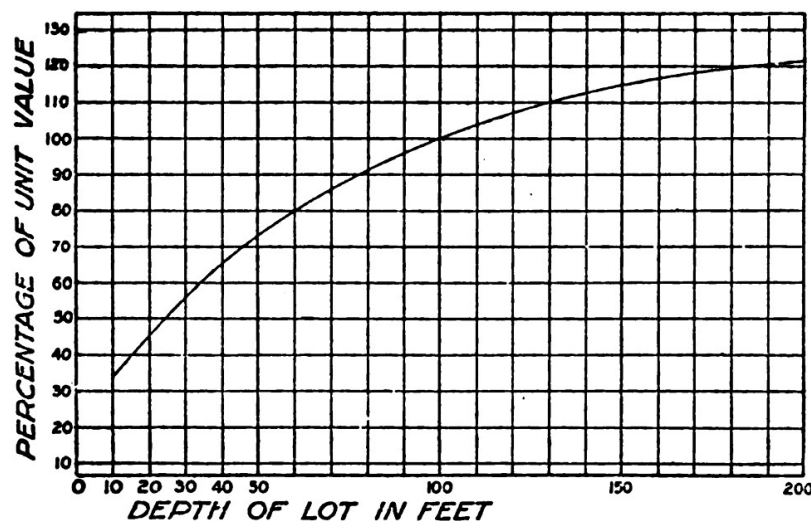
committees will come together with their maps, and the trifling inequalities and discrepancies occurring along adjoining lines may be quickly and satisfactorily corrected, and any errors or careless work that may have occurred in any district will be easily detected and corrected.

In large cities it may require several groups of districts to cover the whole city, in which case each group should be made complete and finished before an attempt is made to fix the value of units in the next larger group. As the work spreads from the center and reaches into the less valuable property, the districts may be made larger without adding to the work of the committee, because of the greater uniformity in values.

All questions of inaccuracy of judgment must be tested by an examination of the unit values recorded on the map. Any taxpayer, by an examination of the unit values, can very quickly learn the relative difference between the assessment of his property and any other property in the city, knowing that the values recorded indicate the value per front foot for the same fixed depth in all parts of the city. It is therefore necessary that this map, or copies of it, should be made a public record, accessible to all citizens and taxpayers.

The unit values being fixed for a certain depth, while the lots themselves may vary in depth, it is necessary to determine the ratio of the unit value to be used for different depths. The different uses of the property will require the use of different ratios. For example, a very shallow lot in the retail district is worth a greater proportion of the unit value than a similar lot in the wholesale district. However, it will be found that three sets of ratios will cover all the different conditions.

The difference between properties used for different purposes and the relative value of different depths are practical questions which must be determined by the committees already formed. They should be called upon to fix the ratio for several different depths of lot in each class of property, as the foundation for the construction of scales, by the use of which the same relative proportions can be read for any depths between the points thus fixed. By the use of the scale to determine the frontage value, the value of any lot may be ascertained by a simple multiplication of the width of the lot by its frontage value, as in the following illustrative scale:

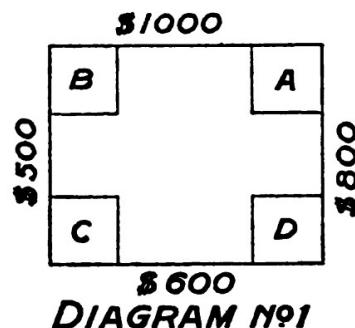


Scale A, showing percentage of unit value to be used for different depths of lots in a retail business district, 100 feet being the depth of unit.

The point of intersection of the line indicating the depth of lot with the curved line will show on the horizontal lines the percentage of the unit value to be taken for that depth of lot. The following are examples, based upon a unit value of \$1,000:

100 feet in depth reads 100 per cent.....	\$1,000 a front foot
60 feet in depth reads 80 per cent.....	800 a front foot
140 feet in depth reads 113 per cent.....	1,130 a front foot

The subdivision of the blocks being made before the building of the city, in many cases the business growth has not followed the ideas of the original surveyors, and the best business streets may be what was originally laid out for cross streets. As a result, the corner influence must be considered to affect an equal frontage on each street forming the corner, and therefore becomes a square. In practice, it will be found most convenient to assume that it covers two lots. The corner lot is very largely affected, but to a much smaller degree, while the third lot will not come within the corner influence. Referring to Diagram 1, the squares affected by the corner influence correspond to the squares A, B, C and D. The frontage value of the unit is shown on this diagram on each side of the block. It is evident that corner A is more valuable than corner C because of the difference in the frontage values of the two streets forming these corners. It is equally clear that corner B is not worth as much as corner A, although they both have an equal frontage on the same street which is valued at \$1,000 a foot, because the cross street bounding corner B is worth only \$500 a foot, while the other cross street is worth \$800 a foot.

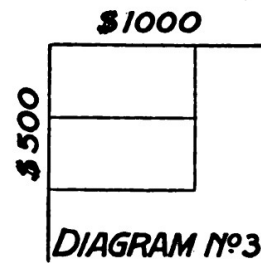
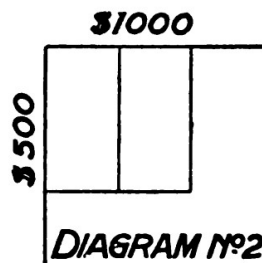


To make the unit values the basis for determining the value of the corner it is necessary to get an expression of opinion under several different conditions, or values of cross streets, as a foundation for the construction of scales by which this opinion may be applied to the determination of the value of any lot or subdivision of a lot coming within the corner influence.

Two or three sets of scales are necessary because of the different uses of the property. In a retail district the corner properties are relatively more valuable because, where each passer is a possible customer, the facilities for attracting attention afforded by the double frontage are very valuable, while in a wholesale district this double frontage adds to its value only on account of additional light and accessibility.

As it seldom occurs that a corner square is held as one tract, and the most common subdivision of the corner is into two lots, which may be formed by a line running either parallel with, or at right angles to, the best street, scales must be constructed to show the value under both of these conditions. The

necessity for this will be clearly understood by reference to Diagrams No. 2 and No. 3, which are intended to show the same corner square, No. 2 being di-



vided by a line running at right angles with the more valuable street, while No. 3 is divided by a line running parallel with the more valuable street. In the case of the division as shown in No. 2, both lots have an equal frontage upon the better street, and while the corner lot is worth considerably more than the inside lot, the difference is not so great as in the case shown in Diagram No. 3, where the inside lot has no frontage on the better street, while the corner lot has its long frontage on the better street, making it a much more valuable lot than the inside one.

The construction of the scales must be made to meet the conditions. It is easily imaginable that in a very valuable section of a large city it would not only be desirable, but necessary, to arrange the scales to read to a much smaller division of the corners where the actual ownership is frequently smaller than the standard lot, and where the values are so great that inaccuracies liable to occur by attempting an adjustment of the values without the use of scales corresponding to the divisions, would cause serious inequalities in the assessment. The scales may be constructed to give the value of any rectangular piece coming within the corner influence. A scale for testing the work is also used, by which the value of a corner square may be read, so that any inaccuracies occasioned by irregular divisions will be detected. Illustrative scales are shown on succeeding pages.

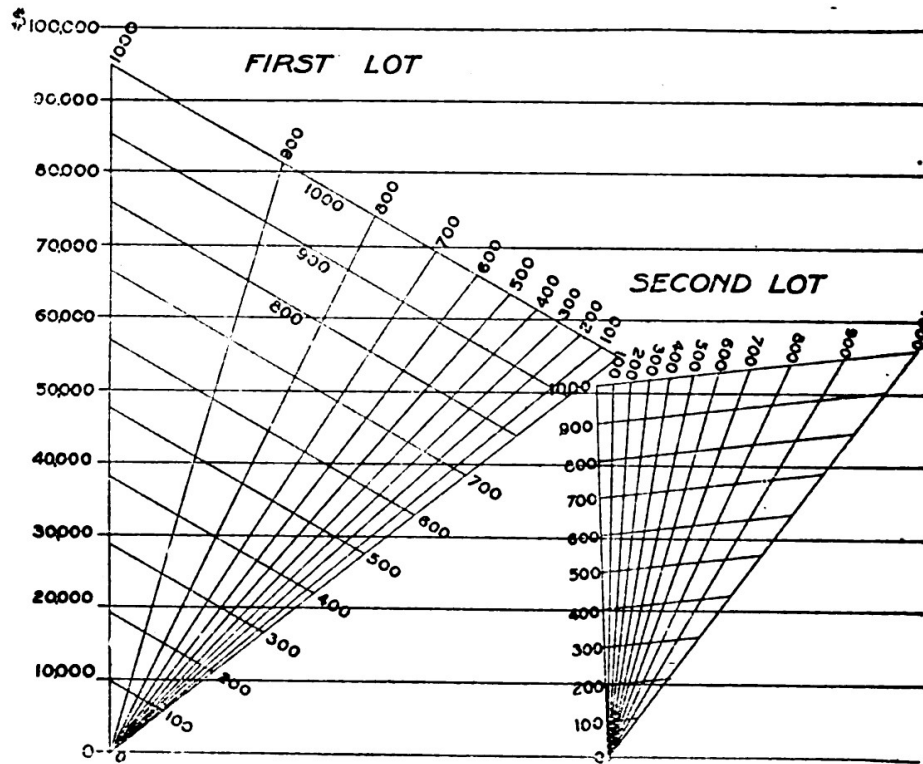
It will be remembered that in each case the committee is called upon to fix the value of lots under several different conditions, and from the values thus fixed the scales and rules are constructed and formulated by which the values of specific tracts throughout the city are determined.

The fact must not be lost sight of that these scales are merely the most convenient tools that can be used for this purpose, and are not arbitrary indicators of value.

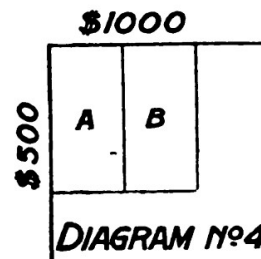
The unit values having been determined and marked upon the map upon each side of each block throughout the whole city, and the necessary rules and scales, based upon the Community Opinion of value as expressed through the committees, having been formulated and constructed, the actual assessment of the value of the land is completed. The balance of the work, that is, the determination of the value of each particular tract throughout the city, is purely clerical, and may be computed by anyone having a knowledge of the rules and understanding the use of the scales.

An assessment to be successful must be satisfactory to a great majority of the members of the community. This can only be attained through their general knowledge of the work, and confidence in its justice and equity, and no matter how carefully and accurately the work may actually be carried out, unless the methods used inspire this confidence, the work will not be satisfactory. The method of dividing the work among a number of committees, consisting of

citizens qualified to judge, and who have the confidence of the community, will result in giving the best possible expression of the comparative street values. The fact that the unit values are fixed and marked upon the map without regard to the size, shape or ownership of the lots, and the further fact that these figures are always accessible by the public, precludes the possibility of one property owner being favored at the expense of another, and must tend to create in the minds of all citizens a confidence in the justice and equity of the work.



CORNER SCALE B, for finding value of two lots short frontage to better street, as shown on Diagram 4.

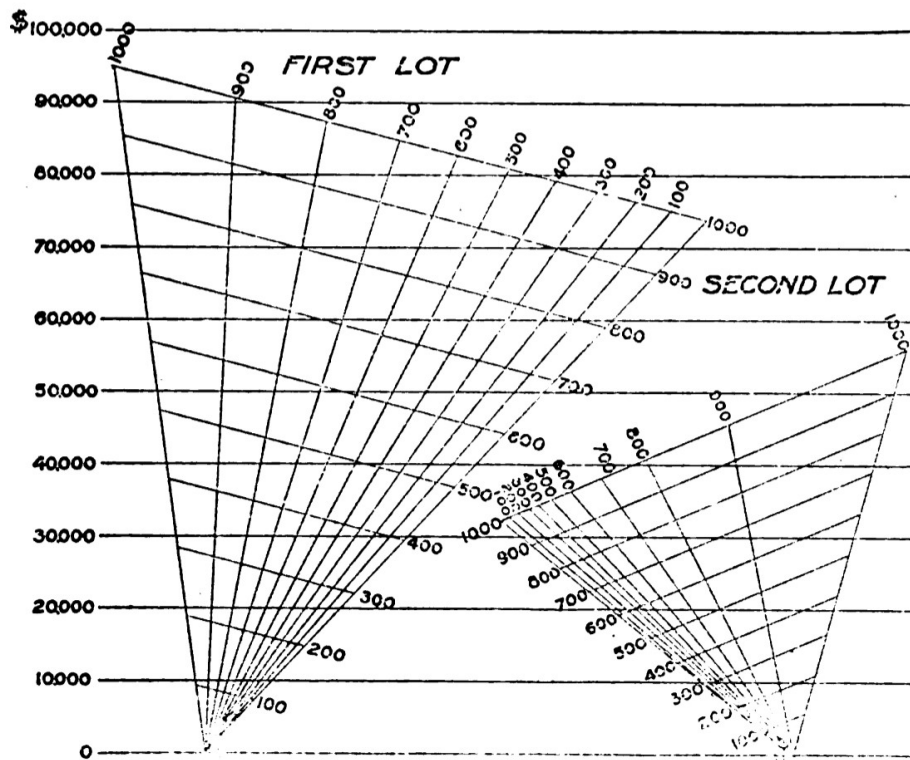


These scales should be constructed upon paper engraved with horizontal parallel lines to indicate the value in dollars, as marked on the margin of the scale. The larger triangle, marked "First Lot," is to give the value of the corner or more valuable lot marked A on the diagram, and the smaller diagram, and the smaller triangle is to give the value of the inside or less valuable lot, marked B on the diagram.

The ten parallel lines marked from 100 to 1,000 at their lower ends, are used as indexes corresponding with the values of the better street from \$100 to \$1,000. The eleven lines radiating from the zero point at the bottom of the scale, and crossing the parallel lines referred to, correspond to the values of

the less valuable street. The first, or zero, line has no value, the second line corresponds to a street of one-tenth the value of the better street, the third line corresponds to a street having two-tenths the value of the better street, and so on to the eleventh line, which corresponds to a case in which the streets are of equal value. This explanation applies to all the corner scales.

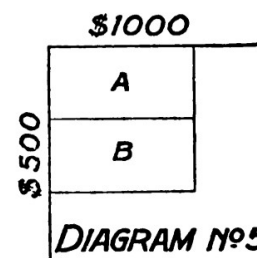
To find the value of Lot A, as shown on the above diagram, the unit values being fixed as marked, the best street being valued at \$1,000: on the scale marked "First Lot" find the parallel line corresponding to this figure (marked 1,000), follow this line upward to its intersection with the radiant line corresponding to the value of the cross street—500. This point of intersection falls between the \$60,000 and \$70,000 horizontal lines, and reads, if the scale were large enough to show the divisions, \$63,500. To find the value of Lot B, read in the same manner from scale marked "Second Lot," from which it will be found that the value is \$52,500, making the total value of the square \$116,000.

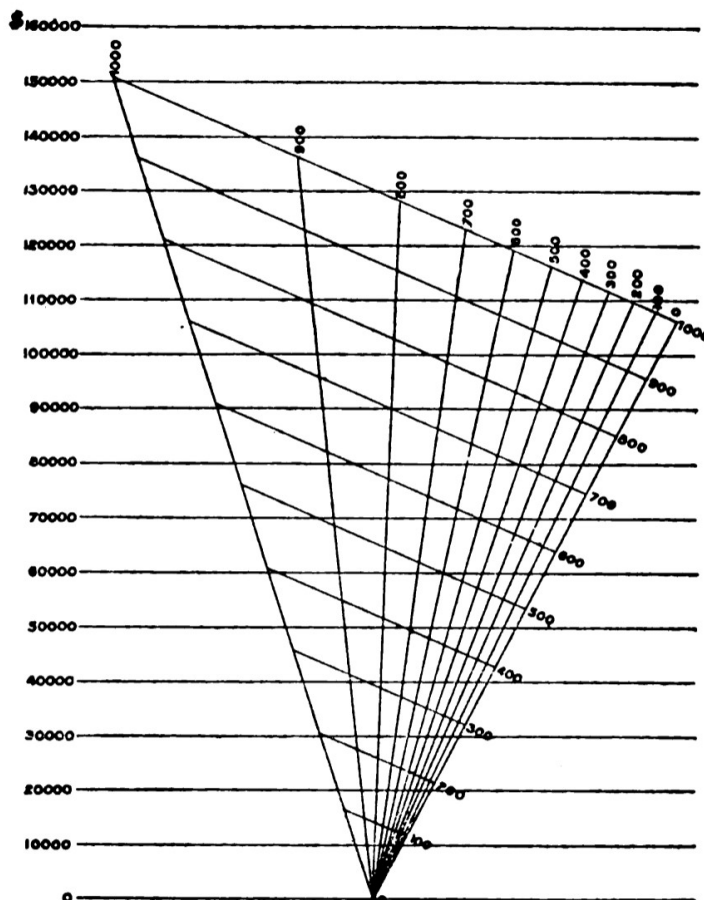


CORNER SCALE C, for finding value of two lots short frontage to street of less value, as shown on Diagram No. 5.

To find on these scales the value of Lots A and B, follow the rules given on preceding page, which will give the value of Lot A as \$81,000, and the value of Lot B as \$35,000, making the total value of the square \$116,000.

The value of the corner square, with values indicated as shown on the accompanying diagram, is found in the same manner as in the preceding cases, by following up the 1,000 parallel line to its intersection with the 500 radiant line, which point indicates the value on the horizontal lines as \$116,000.

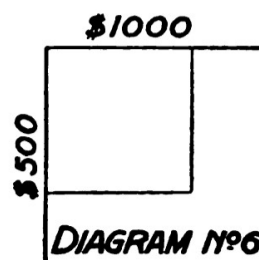




CORNER SCALE D, for finding the value of corner square as a whole, as shown on Diagram No. 6.

The value of the corner square being fixed by the unit values of the streets forming the corner, it is evident that the division or subdivision of the square does not change its value. Therefore, the fact that the scales give the same total in each case demonstrates their accuracy. The scales shown herewith are for illustrative purposes. Scales for practical use should be large enough to admit of marking the values of intermediate cross streets along each parallel line, by which the value of any corner bound by streets of units of \$1,000 or less, may be read. To set at rest any doubts as to the practicability of the methods, it is only necessary to call attention to the fact that the assessment of the City of St. Paul and Ramsey County, Minnesota, was made in accordance with the foregoing principles and methods, under the direction of the writer, and proved satisfactory not only to the taxpayers, but to the state board of equalization as well. In connection with this work there were 25,000 buildings actually measured and their values estimated, and something over 15,000 different lots or tracts of land were examined and valued, covering in the City of St. Paul alone 55 square miles.

The committees of citizens called to assist in this work were composed of 38 prominent, well-known and substantial taxpayers. The committees were easily secured, and the members became deeply interested in the work, which they carried out thoroughly and completely by holding some twenty short sessions.





W. A. SOMERS
(See pages 24 and 53)

SINGLE TAX REVIEW

An Illustrated Quarterly Magazine of
Single Tax Progress

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SUMMER NUMBER, 1905.

PUBLISHER'S NOTES.

Remember that the REVIEW can supply any book of which our readers may be in need. Note the fact that the *Life of Henry George*, by his son may now be had for \$1.00. Order through the *Review*.

Note also our special offer of a copy of *Progress and Poverty* (the cloth bound \$1.00 edition, published by Doubleday, Page & Co.), to any one sending in *two new subscribers*. This volume, or *Social Problems* if preferred, will be sent postpaid to any address. Surely everyone interested in the REVIEW should be able to secure two new subscribers.

If this paragraph is marked in blue pencil it is a notification that your subscription has expired. Kindly remit your renewal at once. The REVIEW needs every subscriber it can obtain.

THE FUTURE OF THE REVIEW.

If the REVIEW could double its present size, making 128 pages instead of 64 it would then rank in bulk and appearance with the *British Reviews*. The number of its pages would then admit of the printing of essays of a more lengthy character, and a more elaborate presentation of certain phases of the movement.

Such a change, rather than its more frequent appearance in smaller form, is practicable, or might with some effort be made so. It must be borne in mind that if the REVIEW were a monthly publication, even though it contained no greater amount of pages for the year, it would entail a greater

expense. It would call for more time in its preparation and greater labor on the part of its editor. This the management could not afford to spare. It is not necessary to say that there is now no special remuneration to the editor for his labors, which are taken from other work.

This is the reply to the friends who urge a more frequent appearance in smaller form. It is not practicable, even if the number of subscribers could be increased. The REVIEW without being a cheap publication in appearance, is run at the very lowest cost possible. Considering the present status of the movement it is perhaps all that can be desired. It has won for itself a standing as the news organ of the movement, and has been called "The best Single Tax organ since the Standard," all things considered. Even though it appears quarterly its character and general appearance are infinitely superior to the little sheets that at one time hurriedly printed and prepared reflected no great credit on the movement. It has been our aim to present a periodical which should in some degree inspire respect in the quarters to which it was sent. It has been the labor of one individual to attend to all the necessary details of publication, and we have had the loyal support of those whose judgment as to the work the REVIEW is doing is most valuable and inspiring. In performing such labors we have experienced a real delight that a greater material reward could not possibly give.

We differ with those who regard the existence of a Single Tax organ, if it must be supported by a guaranty, as a matter of no great importance. We consider it a work of great, though not of the greatest importance that some well conducted journalistic organ should occupy the field. And even if such journal cannot be kept alive by its subscription list, the small contributions that to go make up the deficiency in the cost of publication are sums well spent for the cause we have at heart.

We may say as to the future that we are willing to supply the time and labor, and even to double the size of the REVIEW if support is forthcoming. The REVIEW, in consideration of the small sacrifice it entails, should be kept alive until something better can take its place. And every individual subscriber should remember that it devolves upon him to do what he can for the organ of the movement.

DEATH OF JAMES LOVE.

On June 1st James Love, author of "*Japanese Notions of Political Economy*," passed away in the city of Camden, where he had lived for a number of years. Mr. Love has contributed many a thoughtful and satiric paper to the REVIEW since the beginning of its publication, and no other name among those who have worked with the pen to popularize the truths of the Single Tax has

become better known during the last five or ten years.

Mr. Love was born in Philadelphia and came of an old Quaker family. His parents died when he was still a child, and this interrupted his education. He worked for a time in his brother's law office, and at the age of nineteen went to California with the gold seekers. There he lived for eight or nine years.

In spite of his lack of early training, his appreciation of what was best in life, learning and art, was so great that he could, without exaggeration, be termed a man of large and liberal culture. His knowledge of books, for he was a great reader, was far beyond that of the average college-bred man. His conception of the Christian virtues was of the loftiest possible type, and it was this that made him so tenacious of truth when he had finally come to it, guided as he was by the processes of a severely logical mind. The Single Tax, approving itself as it did to his high ideals, as well as to the mathematical exactness of his thought, was almost a religion with him. There was little that he would not have done for its triumph.

The "Japanese Notions of Political Economy," the single work on which his fame will rest, is an economic and literary *jeu d'esprit*, almost classical in perfection, and deserving to rank with the works of Defoe and Swift. This book, which is a report supposed to have emanated from a Japanese commission appointed to examine European and American systems of political economy, is full of humor, and the seriousness of the language lends to this elaborate literary hoax a plausibility that at the time of its appearance deceived a number of the professors of political economy, against whom Tentaro Makato levels his keenest thrusts.

Mr. Love was seventy-one years of age at the time of his death. His body was taken to Burlington, Iowa, where for many years he had lived, to be buried among his wife's people. He leaves a widow and three children. Forty years of wedded happiness had made Mr. Love and his wife one in aim and sympathy. It must have been that her perfect understanding of his high character and his intellectual aims mitigated that keenness of disappointment and depression that come to those who take up arms against conventional error and who must face the world's disfavor.

The REVIEW presents in its opening pages the last article from his pen, written a few weeks before his death. It will possess to our readers an added pathos. There is no doubt that the slow progress of our movement disappointed, perhaps even embittered, the great simple nature of this fine spirit, who saw so clearly the evils of civilization and was sorely perplexed that others could not also see them. It is here, perhaps, that we must seek for an explanation of his supreme impatience with the professors of

political economy, whom he could not help but look upon as teachers of unrighteousness, cowardly and perversely blind leaders of the blind. Nor could the Spartan nature of this grand old man concede to insincerity the defense of caution. In the pursuit of truth he could not comprehend the fear of martyrdom, and he demanded from others what he was willing himself to yield—everything indeed to the ideal of self-sacrifice for truth as the soul is brought face to face with its august presence.

DEATH OF MRS. SOUTHWORTH.

The death of Mrs. Louisa Southworth on the 18th of May, removes from several spheres of activity one of the most devoted women of her time. For years her labors had been given to the two movements which directly interested her most, the woman suffrage and the Single Tax propaganda, and to both she was a generous contributor.

Her instincts were genuinely democratic, and thus it was not surprising that the philosophy of Henry George early enlisted her enthusiasm, and to the end of her days her active interest in the cause remained unabated.

In the city of Cleveland where she lived, and where she died at the age of seventy-four, she had been one of the helpful agencies of that movement which had restored the city to its people from the hands of the political freebooters and placed it in the keeping of an honest democratic mayor. Her influence in the women suffrage movement had always been exerted in the direction of giving to such movement the democratic impetus that it lacks, and without which it will avail but little. It was indeed the larger results of these reforms, and their wider human relation that interested her most. That such views were not always in harmony with the sentiments of many of those active in the women suffrage movement did not greatly disturb her, and in that cause as in every other she was a great moral and uplifting influence.

DEATH OF THOS. F. BRENNAN.

We regret to chronicle the death of another good friend of the movement, Mr. Thomas F. Brennan, who died in Philadelphia, in May of this year. Mr. Brennan was long a member of the Philadelphia Single Tax Society, and was at one time president of the Single Tax Club of that city. He was one of the original Delaware campaigners, and was at all times an earnest and ardent worker in the cause.

There is no question in this country so important as the land question,—*Ellis County (Tex.) Mirror*.

THE FRANCHISE TAX.

NOTABLE DECISION OF THE SUPREME COURT—
ESTABLISHES A LEGAL PRINCIPLE VITAL
TO THE FUTURE.

(For the Review.)

The Supreme Court of the United States upheld the validity of the "special franchise tax" law of the State of New York in a decision handed down May 29th. The court held that the law does not violate the Federal Constitution, since it neither impairs the obligation of a contract nor does it deny to the owners of the franchise the equal protection of the laws or due process of law, and that the sum paid by the grantee on a franchise, either in a lump sum or the annual privilege of gross receipts, is merely the consideration of the grant of the said tax, and not in any sense a tax.

This case was an appeal by the Metropolitan Street Railway Company from the decision of the Court of Appeals of the State, which had decided that the law did not conflict with the State Constitution. The public service corporations of the large cities have nearly all refused to pay taxes under this law during the six years' fight in the courts.

The special franchise taxes claimed by the City of New York to be due amount to some \$24,000,000. It is not likely, however, that the corporations will pay this entire sum, as for three years it is based upon an assessment at full value, whereas the assessment of ordinary real estate was less than 70%, according to the Board of Equalization, and in the original decision on this law (that of former Judge Earle as Referee, which has been upheld) it was held that the corporations were therefore entitled to a pro rata deduction. The assessment of real property in the City of New York now being at full value, there will not be any inequality between these assessments and those of special franchises.

Because of the loose use of the term "franchise taxation," there is much confusion in the general understanding of these tax laws, and a history and description of the law under consideration is pertinent at this time.

Since 1880 the State of New York has imposed so-called franchise taxes based upon the dividends paid by all corporations and upon the gross earnings of various public service corporations. These taxes are imposed only on corporations, on the theory that they should pay for the franchise of being a corporation; while the "special franchise tax" applies to individuals as well as to corporations, being really an assessment as real estate of the value of the right to use a public highway for private profit.

The real estate of corporations has always been assessed locally in New York in the same manner as that of individuals. The personal property of corporations has been assessed for taxation by computing the

value of the capital stock. In determining this value it had been the custom of the local assessors to take into consideration the market value, to some extent, and this resulted in putting on the rolls some of the intangible value included in the special franchise assessment. But after a ruling of the Court of Appeals in 1891 (Union Trust Co. case), the Manhattan Railway Company appealed from its personal property assessment, and in 1895 obtained a decision to the effect that only the actual value of its capital stock could be assessed, which forbade the assessors to include the value of the privilege to use streets for railway purposes. Its tangible property in the streets, such as rails and structure, was defined as real estate in the tax law and was so assessed, as were the rails, pipes and wires of other corporations or individuals.

An agitation was at once begun for the taxation of the intangible property of public service corporations. Senator John Ford introduced a bill to amend the tax law by inserting after the words "all surface, underground or elevated railroads" in the definition of real estate, "including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through the streets, highways or public places," and similar words relating to the pipes, conduits, wires, etc., for gas, electric, telegraph and other purposes. This bill was passed but not signed. Because of the protests of the corporations, Governor Roosevelt convened the Legislature in extra session and a new bill was passed. This bill amended the definition of real estate as proposed by Senator Ford, defined such franchises and rights for the purpose of taxation as "special franchises," and further provided that such special franchises should include the value of the tangible property used in connection with the special franchise. Other sections were added providing for the assessment of special franchises by the State Board of Tax Commissioners, who certify the value as ascertained by them to the local assessors, who then place it upon the assessment rolls to be taxed as ordinary real estate. This provision was added at the request of the corporations, who claimed that otherwise they would be unfairly treated by local assessors, and this very provision was one of the main grounds of attack by the same corporations before the Court of Appeals of the State.

The chief credit for the enactment of the special franchise tax law has been given to Governor Roosevelt. But while this measure was under consideration in March, Governor Roosevelt sent a special message in which he said: "Whether these franchises should be taxed as realty, or whether it would be wiser to provide that after the gross earnings equal say 10% of the actual original cost, then 5% of all the gross earnings over and above this shall be paid into the city treasury, or whether some yet dif-

ferent plan should be tried, can only be settled after careful examination of the whole subject." And he recommended a legislative committee of investigation to report at the next session. One month later, when public opinion had been aroused in favor of the bill, Governor Roosevelt sent a message urging its adoption. He did, it is true, resist great pressure from those who wished him to veto the bills, and served notice on the corporations that if they blocked the passage of the second bill, he would sign the first one.

It is interesting to note that a 5% tax on all gross earnings of street railways would not amount to half their special franchise tax in the City of New York, and as to how much it would be after the corporations had been allowed to compute a deduction equal to 10% of the actual original cost, it is not hard to guess. Even under the present law the Brooklyn Rapid Transit Company claimed that the car licenses it paid should be offset against the tax, and that the city really owed it money. And a gross earnings tax is a very unjust discrimination against smaller companies.

The special franchise assessment in 1904 for the entire State was \$302,688,757, and for the City of New York \$251,521,450. It must be borne in mind, however, that this includes the value of tangible property in the streets which has always been taxed. There is no way of ascertaining how large a part this is of the total assessment. By comparing the first special franchise assessment with the assessment of the previous year, it would seem that only 50% or 60% of the special franchise assessment represents the value of the intangible right to the use of the highway. The entire sum for Manhattan Borough is nearly \$190,000,000, of which \$75,000,000 is a low estimate for tangible property, leaving only \$115,000,000 for the privileges of the street and elevated railways, gas, telephone and electric companies. The under-assessment is obvious. Still, it is a beginning.

It is objected that to tax these privileges as real estate is to admit that they are property. However, the New York courts have held that franchises to use streets are estates in perpetuity, so to tax their value does not add to the legal obstacles in the way of rescuing highways from private ownership.

The special franchise tax does not apply to steam railroads unless they use a public street longitudinally (their crossings over highways were specifically exempted in 1901 after attempts to assess them); private roadbeds are taxable as any other real estate by local assessors.

Without waiting for the Supreme Court decision or an amendment to their tax laws, the Baltimore assessors this Spring put the Consolidated Gas Company of that city on the rolls for \$6,000,000 additional for the value of its easement or the use of the beds of public streets, computing this upon the

basis of the market value of the company's stock and bonds, and then subtracting the value of the property upon which it paid taxes. The Court of Appeals of Maryland has set aside this assessment, saying, "Whilst we hold the easements in question to be taxable, we determine that the method followed in valuing them cannot obtain under the statutes in force." This is probably for the reason that not all of the differences in value between the value of the taxed property and the market value of stocks and bonds is easement or special franchise value; some of it may be good-will or similar improvement value rather than land value. It is important, however, that the court holds such a use of the street to be a taxable easement, for this will open the way in many cities for the placing of such value upon the rolls without further legislation.

In Pennsylvania public service corporations have matters so arranged that they will not be affected by either of these decisions. Under the laws of that state the real estate of quasi-public corporations essential to the use of their franchises is exempt from local taxation (there is no State tax upon real estate), and therefore there is no way, apparently, of assessing the easement value for taxation. The value of their franchises is supposed to be reached by the State tax, but that is computed upon gross earnings, and is entirely unrelated to the actual value of the use of highways. The real estate of steam railroads in Philadelphia and Pittsburg is subject to local taxation by special law, and there may be special laws relating to some other corporations. But the general law is as stated.

A. C. PLEYDELL.

Mayor Dunne of Chicago has appointed Emil W. Ritter president of the Referendum League of which organization our valued contributor, James P. Cadman, is secretary, member of the Board of Education of that city. Mayor Dunne has begun a campaign to compel property owners to pay for the side walk space monopolized.

W. D. Lamb, of Plumas, Manitoba, ordered from his bookseller a copy of Patrick Edward Dove's *Elements of Political Science*. The bookseller canvassed 4,000 dealers and finally secured a copy for Mr. Lamb, which copy had been in the Edinburgh Library.

In the *Universalist Leader*, of April 22, is a poem entitled, "What are we Here For." The answer is,

"To hold earth's bounty equal prize
Of every child that's born."

News—Domestic.

CALIFORNIA.

DEBATE BETWEEN JOHN Z. WHITE AND PROFESSOR PLEHN.—IMPORTANT DECISION OF JUDGE SEAWELL.

Mr. John Z. White has just concluded a series of lectures, which attracted excellent and responsive audiences. The opening event was a debate between Mr. White and Prof. Carl C. Plehn, Secretary of the State Commission on Revenue and Taxation, the subject being "The Best Method of Taxation." Judge Maguire presided. The hall was crowded, and many were obliged to stand throughout the evening. There was no contention between the speakers as to the inadequacy of most of the present forms of taxation, and Prof. Plehn particularly condemned the general tax in vogue in California, mainly on account of the difficulty of collection; but he thought a scientific scheme could be devised by which tax dodging would be prevented. Under such a scheme he claimed that real estate and improvements, corporations, and business and general licenses should bear an equitable proportion of taxation. He also favored an income tax, deprived of inquisitorial features, and following the lines of that tax as used in Great Britain, where, for instance, the known rental paid by a tenant is taken as one measure of a landlord's income and the tax thereon is collected from the tenant, other measures of value being obtained from avenues similarly open to public knowledge. Mr. White's arguments were, of course, on straight Single Tax lines, he claiming that individuals should bear the governmental burden according to the value of the privilege enjoyed from the government.

This debate was opportune. Prof. Plehn is well known here by reason of his connection with the University of California and his position as the practical expert of the State Commission. This Commission was created by the last Legislature for the purpose of devising a new revenue system in which the Professor's ideas will no doubt prevail. The impression of the audience at this debate seemed to be that Mr. White had the best of it. Certainly those who listened were given food for thought, which is the object sought to be attained by such meetings.

During his stay in San Francisco and vicinity Mr. White has spoken in various churches, and before a number of social bodies and trades unions, the series closing with an address on "Henry George and his Doctrine," before the Academy of Sciences. The "Bulletin" gave three full columns to its report of the opening debate, with cuts of the speakers, a very unusual notice of a Single Tax meeting in this community. The *Call*, in a leading editorial criticising

his application of the Single Tax theory to the matter of the public ownership of railroads, referred to Mr. White as "a distinguished Single Tax orator from Chicago." Both of these are conservative papers. Our friends here feel, if Mr. White had accomplished nothing else, that this breaking through of the "conspiracy of silence" heretofore adopted by our local press is well worth the expense and effort attendant upon his trip to the coast.

A decision, which may be of interest, was recently rendered by Judge Seawell, of our Superior Court. The plaintiff in the action held a lease of a building on Market street in this city, with the privilege of a renewal upon due notice. He allowed the time for giving notice to lapse, supposing that the owner understood that he wanted the lease for the additional term. In the meantime he spent about \$9,000 in refitting the building for the purposes of his business, when he received notice to vacate. The Court held that his action in fitting up the place was sufficient notice of his intention to renew the lease. Judge Seawell is a Single Taxer, and has always received the support of our friends in his campaigns for office. He has shown us that our confidence in him has not been misplaced by this character of decision, where no precedents could be cited, and he was at liberty to pronounce against the landlord's harsh demands.

STEPHEN POTTER,
San Francisco, Cal.

CALIFORNIA.

JOHN Z. WHITE'S GOOD WORK IN LOS ANGELES—SWEEPING AWAY THE COBWEBS OF SOCIALISM.

The Single Tax has had quite a shaking up in this city recently. It was due to the presence of John Z. White, who had for some time been expected to visit this coast and deliver a series of lectures. I had known White in Chicago, years ago, and was a member of the same Single Tax organization in which he was so prominent and active as a speaker. I knew that if he came here to lecture he would surprise those who heard him, and stir up such an interest in the cause as had not been felt here for many years. He more than met the expectations of the most sanguine among us.

Of course he came under the management of the Chicago Henry George Association, and was preceded by the efficient managing agent, Mr. F. H. Monroe. After a long period of stagnation in the cause of genuine industrial reform in this city of speculative booms and booming speculations it was no easy task to induce any large number of residents to attend such lectures, or to appreciate them when they heard them. But all things considered the

visit of White was a success, and the heaven of truth which he introduced among us must be felt for good during an indefinite period.

The task of preparing the way for the speaker's eloquence and logic to reach the people was chiefly assigned to Mr. Wm. H. Danford and myself, though some assistance came from a few others. Mr. Danford, like the writer, was formerly a Chicagoan, and knew White there. We succeeded in making arrangements for the delivery of six lectures in this city and two outside places. The first one was on the evening of June 14th. It was in Blanchard Hall, one of the largest and best auditoriums in the city. It was well filled, and the audience was very attentive and deeply interested. Rev. Benjamin Fay Mills presided, and did so very efficiently. Of course numerous questions were answered after the lecture proper, and of course White was equal to the opportunity. The eyes of most of those present was considerably opened, and the applause was frequent and hearty.

At noon the following day, by invitation Mr. White delivered a masterly address before the Los Angeles Realty Board, and dined with them after the speaking. He made a fine impression upon his hearers—speculators in plots of God's earth though most of them are.

His addresses thereafter were given before the Young Men's Christian Association of this city, next at The Working Men's Club of San Pedro, (the coming seaport of the southern portion of California), the general public of Long Beach; and lastly Sunday afternoon in this city, before a very appreciative gathering of exceptionally intelligent hearers.

I regret to say that the newspapers of this city and a few nearby places did not give Mr. White a tenth—no, not a hundredth—part as much courtesy as he richly deserved. In one instance a socialist who tried to hold his own with our champion, as a debater, was the recipient of eulogistic lines to the extent of nearly a column while White received scarcely a good sized paragraph. This occurred concerning the debate at Long Beach.

Of course the Socialists were on hand at every one of White's meetings, and of course they attempted to "wind him up" during the periods when questions were permitted. But the ease and rapidity with which the speaker swept away the cobwebs from before their eyes was amusing to all except perhaps those who ought to have been most benefited.

RALPH HOYT.

Los Angeles.

The account of the lecture tour of John Z. White arrived too late for publication in this issue.

MASSACHUSETTS.

HOW THE MASSACHUSETTS LEAGUE HAS INFLUENCED PUBLIC OPINION—LIBERAL ATTITUDE OF THE BOSTON PRESS.

The idea that Henry George stood for is making rapid headway here in many directions. William Lloyd Garrison, now secretary of the American Free Trade League, has recently sent out two "broad-sides" that fairly ring with moral enthusiasm for truth and justice. The selections are choice, gathered from the best authors. These, together with Mr. Garrison's excellent editorials, give the papers a permanent value. The "Broad-sides" are sent to all the leading journals and newspapers, and through them free-trade doctrines are being widely disseminated. This League is now national in its work and membership. Any one can join by paying one dollar, for which each member will receive all the literature sent out by the League for one year. These are well worth the dollar, and it is worth another dollar to be a member of this League, and yet another to feel that one's small mite is assisting in so grand and broad a work. Here is an investment where "moth and rust doth not corrupt." May a white shower of letters, each containing one dollar or more, be sent at once to *The American Free Trade League*, 6 Beacon street, Boston, Mass., for the League needs more funds and more members.

The Massachusetts Single Tax League is not idle. During the year it has carried on three important lines of work. First, it has sent to teachers and to those interested a choice collection of single tax literature, much like that sent out by Mr. Swinney of Brooklyn. Second, it has sent out 10,500 pamphlets to college professors, clergymen, officers of labor organizations and others, containing a report of the address of Prof. Seligman on taxation, given before the Economic Club of Boston, in which he made clear the soundness of the proposition that purchasers of land, already subject to a tax, own it free of that tax, and hence are exempt from taxation on their investment. Brief extracts were given from other prominent speakers at this dinner-discussion. The report contains also a letter from Charles Francis Adams, in which he states his conviction that the necessary expenses for municipal purposes, town and city, should be drawn exclusively from ground rent.

Henry George once said that next to knowing the right way was to see clearly the wrong, and all the speakers at the Economic Club dinner agreed that our present system of taxation was wrong. The press the next morning declared quite generally the same, and the *Boston Transcript* talked much like an old-time Single Taxer, saying: "A land Tax cannot be evaded. * * * It cannot be shifted. * * * A tax on land becomes imperceptible after it has been in operation some time. * * * Unquestion-

ably the adoption of this plan by any city would powerfully promote its industrial growth by encouraging business enterprises of every kind."

Did not Henry George say the same? The editorials from the *Transcript*, the *Post*, the *Springfield Republican* are all reprinted in this small pamphlet, 10,500 copies of which have been sent out by our League to those who would not believe when Henry George said these things, but who will listen when told these truths by well-known conservative men and leading newspapers. Does not this fact show the wonderful progress of our movement? Does it not prove the stability of those breastworks that Single Tax men and women have raised against revolution—against the time when monopoly shall have become too lawless and aggressive? These conservative business men, these loyal citizens, will yet flee behind this breastwork of the Single Tax to save themselves from the extremes of Socialism on the one hand or from the despotism of an oligarchy of wealth created by special privilege on the other.

The third important propaganda work which our league has recently done is that of emphasizing some of the reform work that is now being done by our first-class magazines. Use has been made of two articles that have appeared in *McClure's* and *Everybody's*, to point out more emphatically the real cause for the present inequitable distribution of wealth.

We have sent out 9,600 of these magazines to clergymen, college professors and others. Before sending them a printed circular was sent, calling attention to these articles: "The Astor Estate of New York" and "The West Coast Land Grafters," soliciting a thoughtful reading; and to prepare the readers somewhat to accept our view of the intimate relationship which exists between the subject of taxation and that of vast fortunes, the circular ended with Section II, Chapter XIII, of Thomas G. Shearman's "Natural Taxation," in which he says:

"The enormous wealth of British dukes, and of our own—or lately our own—Astors, is of course due entirely to the comparative exemption of ground rent from taxation. But all the excess of wealth gained by railway kings, above a liberal compensation for shrewdness, sagacity and foresight is due to precisely the same cause. It has been shown that the chief value of railways consists in exclusive and peculiar privileges upon land, and the greatest part of this value arises from its comparative exemption from taxation.

"The great monopolies which have grown with such startling rapidity into such overshadowing power, owe all their wealth and power to the manipulation of railways and of duties on imports. Under natural taxation [the Single Tax] there would be no import duties to manipulate, and railways could not afford to be manipulated."

In view of the fact that the two chief

issues in the next Presidential election are likely to be the tariff and the railroad monopoly, this propaganda work now being done by the American Free Trade League seems both timely and important.

ELIZA STOWE TWITCHELL,
Secretary of the Massachusetts
Single Tax League.

WISCONSIN.

SOME NEW TAX LAWS IN THE RIGHT DIRECTION—REAL PROGRESS UNDER THE LATE REPUBLICAN GOVERNOR, LA FOLLETTE, WHO IS MORE DEMOCRATIC THAN THE DEMOCRATS OF WISCONSIN.

The Wisconsin Legislature adjourned ten days ago, after a session of five and one-half months—the longest in the history of the State. This has been popularly pronounced a "good" Legislature, as distinguished from the last two, which were called "bad," the difference being that on bills affecting the interest of the public-service corporations this Legislature on the whole favored the interests of the people, while the former ones tended to favor the interests of the corporations. This seems to be the chief difference the country over between "good" and "bad" Legislatures.

Among the large number of laws passed were several relating to taxation, and these generally pointed in the right direction. The progress of Single Tax principles in Wisconsin is indirect. The economic truths peculiar to the Single Tax philosophy are steadily gaining ground, and are constantly affecting the general scope of legislation; and this, of course, without the knowledge of the legislators.

The taxation of street railways, inter-urban railways and telegraph lines was changed from the present license system to the ad valorem method, to go into effect after two years. The license fees of telephone companies was increased. The State Tax Commission has been reorganized and its powers increased.

The most important act of the Legislature is the creation of the State Railroad Rate Commission. The three commissioners provided for by the law have recently been appointed by the Governor. They are empowered to equalize and fix rates, to prevent rebates and generally to supervise railroad rates in the State.

The Statute of Limitations has been extended in actions by the State against railroad companies for the purpose of recovering back taxes which the companies are said to have been dodging.

The course of legislation was largely shaped by Governor La Follett, supported by the half-breed wing of the Republican party, which is much more Democratic than Republican. The Governor himself, as is well known, was elected to the United States Senate, displacing Senator Quarles, a

pronounced "stand-patter." The Governor, however, refused to go to Washington to take the oath of office until the State Legislature had adjourned, and he finished the work which he had promised the people, and in behalf of which he had asked their support through three campaigns for the governorship. These reforms are: the primary election, that is, the nomination of all officers, state, county, legislative and congressional, by direct vote; the ad-valorem taxation of public-service corporations, and the railroad rate commission, the last of which has just been secured. A law was passed providing for the election of delegates to the national conventions by direct vote. The Governor is also strongly in favor of home rule by cities in municipal affairs and vetoed several bills locally regulating certain matters in the city of Milwaukee. He also presented a strong message to the Legislature urging legislation to restrict the grants of mill-dam and water-power privileges, and to reserve and protect the rights of the public therein. It would be but a step for the Governor to recognize the effective Single-Tax method of doing this, namely, to require as annual payment to the State or to the municipality of the reasonable value of the site, regardless of improvements, or whether it were used or not.

On the whole, Wisconsin is to be congratulated upon the civic progress made in the last few years, and upon its honest and brilliant Governor, who has led in the fight. We hope for much from him when he finally takes his seat in the national Senate. To be sure, he is no Single Taxer, but he does see that the values created by the public should go more largely to the benefit of the public, and thus reduce the burden of taxation upon the people; and that is of the very essence of the Single Tax.

JOHN HARRINGTON.

Oshkosh, Wis.

KANSAS.

THE UP-HILL FIGHT IN THIS STATE—STANDARD OIL KINGS ITS REAL RULERS.—STEALING THE RESOURCES OF AN EMPIRE WITH THE CONNIVANCE OF THE FEDERAL AUTHORITIES.

As predicted in a former article, our state officers are trying to render void the anti-monopoly legislation forced by the people from an unwilling legislature last winter. How completely railroad influence dominates the state officers is seen in the fact in the suits to test the constitutionality of these laws the state was represented by railroad and Standard Oil attorneys. The state officers whose duty it was to select counsel for the people say these lawyers just jumped in and filed the papers before they had time to appoint state counsel, so they had to let it go, and we have the peculiar

spectacle of attorneys representing and paid by the state arguing in the interest of monopolies the state is supposed to be trying to control in the interest of the people and "a square deal."

One thing has been made plain to even the mud-heads in Kansas, and that is that the Standard Oil derives much of its power to rob the people from its control of the iron highways built by land grants, bonuses and subsidies paid for by the people, and that these affiliated monopolies retain their power to oppress the people only by political influence, and this political influence is obtained largely through the use of the money extorted from the people. Railway passes, subsidized or directly owned newspapers, freight rate favors, use of political patronage and influence of Federal officials, appeals to senseless partisanship, free trains to big political rallies with cabinet officers or U. S. Senators as the principal speakers, are some of the means used to obtain votes for "fixed" nominations, all supplemented when necessary by direct or indirect bribery.

The Standard Oil Co. is now offering 25 cts. per barrel for the same crude oil for which it paid \$1.88 to \$1.90 fifteen or eighteen months ago, while the retail price of refined kerosene remains at twenty cents per gallon. During the same time the railway freight rate on crude oil has quadrupled, the effect being to make the Standard the only buyer and seller of oil. Some independent refineries are being built, but they are unable to make freight rate contracts that will enable them to do business, hence the importance of the laws passed last winter to prevent railroad discrimination and extortionate rates. These laws are now tied up by injunctions with the railroad and Standard Oil, attorneys representing both sides of the suits. All these things show how the people are robbed as the result of their own fool voting.

Really, the oil producers are entitled to little sympathy, as they too are trying to get something for nothing, and their demand for Antimonopoly legislation is confined to what will serve their own interests. Nevertheless, the effect of their efforts is in the right direction and is doing much to educate the people. The price of oil producing lands has dropped twenty five to fifty per cent. since the Standard obtained its cinch and some real and many prospective fortunes have melted away or gone into your city at No. 26 Broadway.

The Indian Territory, just south of the Kansas oil fields, is very rich in Petroleum of the highest quality, most of which is under direct control of Standard Oil subsidiary companies, and the independent producers are entirely at its mercy and glad to sell its oil at twenty-five to thirty cents per barrel. The Standard controls all the railways there and freight rates are prohibitive. The action of the Secretary of the Interior in arbitrarily extending for

twenty-five years an expired and originally fraudulent lease of 380,000 acres of extremely rich oil land in the Osage Indian reserve, over the protest of the Indians, was worth many millions to the Standard. The Standard or its subsidiary companies has leased millions of acres from the Indians of the other six tribes at a royalty of one cent a barrel with the approval of the Federal authorities, and the great Indian Territory coal field of the best semi-anthracite coal in the world has been similarly looted. Yet, strange to say, not an acre of land in the Indian Territory has been reserved for school purposes, nor any fund whatever for education saved from the looting.

The fairest and richest domain of the continent is the Indian Territory, until recently belonging in fee simple—an inalienable title guaranteed by the pledged faith of the United States government. This faith was broken and guarantees repudiated, at the behest of speculators and politicians, and the Indians compelled by force to receive small allotments of land and see their great patrimony looted by corporations, politicians and speculators.

The entire Indian Territory, including most of Oklahoma, as large as Pennsylvania, is the richest and deepest soil in the world, well wooded and watered, a delightful climate, and all underlaid with quantities of coal, oil, gas, lead and zinc, sufficient to make Pennsylvania a poor house by comparison. When the history is truly written—if ever—of how this great storehouse of wealth has been looted from its rightful but helpless owners, leaving not one dollar for educational or public improvement purposes, the story will appall the world and cover our national politicians with infamy.

W. H. T. WAKEFIELD.

Mound City, Kas.

THE WOMEN'S FIFTH ANNUAL CON- FERENCE.

The Fifth Annual Convention of the National Women's Single Tax League was held in Philadelphia on June 15, 16 and 17. In spite of the torrid temperature, which rendered the occupying one-self with serious questions a somewhat difficult task, a large number of delegates attended, and discussion was animated at all the sessions. New York, (Manhattan & Brooklyn); Washington and Philadelphia were represented by their full quota of delegates, and individual delegates were present from Georgia, Chicago, Fairhope and several New Jersey clubs.

At the first session on Thursday the 15th, afternoon, after the reports and business of the Convention, Mrs. Margaret Hugan, of Brooklyn, opened the series of addresses by an interesting and earnest paper on "The Origin of the Slums," which called forth a lively discussion. Frank Stevens, Phila-

delphia's leading disciple of Single Tax, made the address of welcome at the evening meeting, which was responded to by Grace Isabel Colbron of New York. At the Friday afternoon meeting a lively discussion was started by the reading of the report of the Committee on Resolutions, but the resolutions as drawn up were accepted finally without change at the final session Saturday morning. The most important among these resolutions was the one expressing sympathy with the Swedish workmen in their brave stand in refusing to take up arms against Norway.

On Friday evening a banquet was held at the Roosevelt, and attended by all the delegates and a number of Philadelphia Single Taxers. Henry George, jr. was the first speaker on the list, and gave a warm recommendation of the actions of Mayor Weaver in exposing the graft that has been bleeding Philadelphia's city treasury for so long. Mr. George entitled his speech, "Major Weaver's splendid opportunity," and expressed the hope that, once having embarked upon this course of fearlessness, Mr. Weaver would crown his good work by dislodging all the holders of special privilege who were drawing fortunes from what belonged by right to the people of Philadelphia. Mr. George's speech was greeted with great applause, and was quoted at length in several Philadelphia morning papers. Miss Jane Campbell, a noted suffragist, Miss Amy M. Hicks, Mrs. Harry Coope and Miss Grace Isabel Colbron, were other speakers of the evening programme, which closed with a splendid address by John Sherwin Crosby. Unanimously demanded, unscheduled talks by Mr. Hetzel, well known to Single Taxers, were a most exhilarating feature of the Convention.

Officers elected for the following year were, President, Mrs. John S. Crosby; Vice-Presidents, Mrs. J. L. Monroe, Washington; Mrs. E. B. Campton, Irvington, N. J.; Mrs. J. D. Mills, Boston; Recording Secretary, Mrs. Kate E. Freeman, Brooklyn; Corresponding Secretary, Mrs. L. R. Schofield, Germantown; Treasurer, Dr. Mary Hussey, East Orange; Auditor, Mrs. M. R. Ryan, Brooklyn; Executive Committee, Dr. Anna Lund, Chicago and Mrs. R. Helm, Adrian, Mich.

The Bulletin of the University of Montana gives its course of study in Political Economy, which includes the "historical method of presentation" of the doctrines of Adam Smith, Ricardo, Carl Marx, Henry George; and others. Practical application will be made by the study of present laws. The course of Modern Economics includes the Principles of Taxation and the Single Tax Theory.

See back page of cover for special premium offer.

FROM THE SECRETARY OF THE FAIR-
HOPE CORPORATION.

Editor *Single Tax Review* :

The benefits of the Single Tax on so small a scale (less than five hundred people on less than three square miles of land, all poor) are necessarily very limited. Under present laws the Single Tax can be only partially applied, even on this small scale. We can refund direct taxes levied by the country and state upon our colonists, but we can not guard them from the incidence of indirect taxation. We can check speculation in land belonging to the corporation, but we can not guard our colonists from the effects of land speculation elsewhere, nor prevent its being reflected in the rise of speculative values here. Our taking them in the rent, instead of letting the tenant keep them, does not change their speculative character.

Some months ago in a lawsuit over a tract of land in this county, the testimony of witnesses as to its value varied so that one of the lawyers explained it, as nearly as I recall his words : "This land has two values; it is worth two or three dollars an acre for use, but it is worth twenty-five dollars an acre for selling to the frozen Yankees." Why is it worth \$25 an acre? Because there are "frozen Yankees" who have acquired some wealth where land is more valuable. They come ignorant of the real value of land here, and judging by values where they have lived, the price seems moderate. So they are able (some of them) and willing to pay it. So people come here with wealth acquired where land is more valuable, to whom from ten to thirty dollars is a moderate rent for land on which to build cottages for winter resorts. Summer resorters pay the State of Michigan \$100 a year for the sites of cottages on land that formerly belonged to Fort Mackinac and was given by the United States' government to the State when the fort was abandoned. It is true that rich resorters employ a number of men in building their cottages, and after they are built, spend a little of their income here, affording opportunities for a few persons to earn something by catering to their wants. But the increase in rent is greater than the increase in industrial opportunities. Our people have to pay it, not because they are so much better off, but because they have to compete with the beneficiaries of the unearned increment from other and more valuable land.

So much of the value of the land is speculative, even here, where it is not left in an individuals' pocket but taken for the public; and while we can show some benefit even from so imperfect an application of the Single Tax on so small a scale, it is not reasonable to expect it to display within these bounds the benefits that would result from its wider and more perfect application.

All visitors to Fairhope do not agree in

the results of their observations. Mrs. Ella Wheeler Wilcox came here with extravagant expectations, picturing an earthly paradise in her imagination, supposing that we were applying the Single Tax more perfectly than we can do it, and that it was producing greater results than can be attained by its limited application here. She had been traveling, had not received the *Courier* for several weeks and knew nothing of what was taking place until she came, and then she heard just enough to give her an impression about as much worse than the reality as her previous imagination had been better than the reality. She was cruelly disappointed, and said she would never again write about Fairhope. There was not time to dispel the unfavorable illusions which had displaced the previous too favorable illusions. She expressed regret at not being able to stay longer, and hoped to visit us again some day. But meanwhile I suppose she will keep her resolution to write no more about Fairhope.

It should be borne in mind that there is good ground for honest differences of opinion. Among our critics are Edward Quincy Norton and others, to whom gross injustice would be done by suspecting them of unworthy motives. There are honest differences in regard to the value of our land, to the wisdom of our policy in the use of the rents, and as to various details of administration.

Fairhope is growing, but not so rapidly as it was last winter, when the trouble came. Some projects for building were abandoned, but all that were begun have been completed, and some houses have been built since. There are not yet as many summer resorters as there were at this time last year, and I have heard it attributed to Fairhope's damaged reputation. The supply of houses appears to have caught up with the demand for the present.

REV. GEO. W. WOOD, Sec.
Fairhope, Ala.

FROM DANIEL KIEFER.

Editor *Single Tax Review* :

I had not gotten to your last issue, when one of our Single Taxers to whom I had given a copy, and who had read it, remarked, "It looks as though Miller is getting ready to get after Fairhope."

Since reading it, I can hardly see how in future issues of the *REVIEW*, you could do the colony any greater harm than it is plain you tried to do it in this issue; for he is dull who does not see in your claim of giving both sides a hearing, a mere pretense of fairness.

The Fairhope colonists have done better practical work in behalf of Single Tax than all Single Taxers outside of the colony put together. It is bad enough that a crowd of self-seekers, chronic breeders of

trouble, and non-single taxers are aiming to destroy the value of the colony as an object lesson, without the extension of aid and encouragement to their designs on the part of a supposed organ of the movement.

I will not believe that any of your choice for a committee of investigation, Messrs. Maguire, Seabury, Baker or Purdy, will aid you further in your evident design to cooperate with the other "knockers," any more than I am willing to aid in disseminating any more of such printed matter, and so I will ask you to take my name from your list of subscribers.

DANIEL KIEFER.

Cincinnati, Ohio.

FROM F. F. INGRAM.

Editor *Single Tax Review* :

I was very sorry to see your columns open to the in some cases quite intemperate attacks on the Fairhope Colony. *Single Tax Review's* excuse for existence, as I understand it, is to review quarterly the progress of the principles of the Single Tax and give its advocates an opportunity for exchange of ideas regarding propaganda. We are all glad some one is brave enough to attempt that work. I do not believe your readers are encouraged or edified by exploiting and encouraging trouble at Fairhope.

After personally visiting the Colony and talking with both sides, I believe those excellent, capable, patient and industrious persons there who are attempting to make "good theories work" are quite capable of handling their own affairs without outside interference. Outsiders in any event even if they had the power will not be qualified to settle Fairhope matters, though you devote all your space to advertising their critics.

FREDERICK F. INGRAM.

Detroit, Mich.

FROM J. J. PASTORIZA.

Editor *Single Tax Review* :

I have nothing to say in regard to Fairhope for publication. I am inclined to think the discussion has not advanced the Single Tax cause. No one can get an intelligent idea of the conditions there by reading a few articles by different men. I have been to Fairhope, and I feel it is far ahead of other Southern cities of the same size, and I believe its progress is due entirely to a small part of Single Tax which it has enjoyed. The managers may have made mistakes, in fact I think they have, but who lives without making mistakes?

Such discussion must cause people to hesitate about investigating the Single Tax because they see so called Single Taxers wrangling among themselves as to what the principal of the Single Tax is. If Single

Taxers cannot agree upon a plan of management for a Single Tax colony, they will argue that the Single Tax would not accomplish the great good which we claim for it.

J. J. PASTORIZA.

Houston, Texas.

FROM A. G. CHAPMAN.

Editor *Single Tax Review* :

The articles on Fairhope have interested me. I wish to give a hearty second to your suggestion regarding the appointment of an investigating committee. Of course, as a matter of practical fact their private affairs are no particular concern of mine, but I happen to be one of those who were coming to believe that there lay the most promising field for what little help I can give to the cause of TAX REFORM. I haven't lost faith in the town or in its future though I have been disappointed in some of the mistakes of administration.

A. G. CHAPMAN.

Lincoln, Neb.

SO DO WE ALL OF US.

Editor *Single Tax Review* :

I decided, when the idea of a colony was first mooted, the possible outcome, hampered as such an undertaking must be by existing general laws. The only really fair trial of the Single Tax can be where it becomes a governmental measure as in New Zealand. But as Fairhope made the heroic venture I ardently wish and trust to see it succeed.

FRANCES M. MILNE.

San Luis Obispo, Cal.

"STOP MY SUBSCRIPTION."

Editor *Single Tax Review* :

You may stop my subscription. The REVIEW has evidently outlived its usefulness when it presumes to call Fairhope "a semi-socialistic colony."

S. DANZIGER.

Phila., Pa.

A REPLY TO OUR CRITICS.

When the REVIEW admitted to its columns the communications of those who see defects in the Fairhope plan and errors in the administration of those responsible for its management, we carefully counted the cost. For a belief in the Single Tax may exist without that broad toleration which such conviction is sometimes thoughtlessly held to include. But while we anticipated

that such free expression of opinion would be resented in certain quarters, we confess to have been very disagreeably surprised that such resentment should emanate from some of the gentlemen whose communications are printed in this issue.

There is no firmer friend of the movement than Mr. Daniel Kiefer. He has proved his devotion to the cause by long and self-sacrificing service. Our surprise, therefore, is increased by his statement that Fairhope is doing more for the Single Tax than all outside Fairhope combined, which surely requires qualification. It will be observed that Mr. Kiefer has nothing to contribute to the discussion in the way of argument, and this is what is really desired. His opinion about the propriety of a Single Tax organ discussing Single Tax colonies will surely not be endorsed by any large number of our readers. We are sorry to lose Mr. Kiefer as a subscriber, but if the price of his remaining on the list of our friends is suppression and silence we must perforce part with him, not however without regret that so good a friend of the cause should take this view of the matter.

Mr. Danziger's communication should also be noted. The REVIEW in calling Fairhope a semi-socialistic colony may have outlived its career of usefulness, as Mr. Danziger is pleased to note, but the gentleman has not even begun to live *his* who is unable to perceive that the steamer Fairhope is that part of the colony plan which is socialistic, thus justifying the application of the term "semi-socialistic" to the colony as a whole. And it is precisely at this point where confusion has arisen between public and private functions, (let us say in passing), that the colony administration seems to have broken down. This phase of the question will be adverted to later.

Mr. Ryan, of Philadelphia, also desires to have his name stricken from the subscription roll of the REVIEW, and this closes the list of those whose conception of the real office of a Single Tax organ is the muzzling not only of its editor, but of the multitude of equally unselfish workers with themselves who desire to be heard in criticism of what is so largely professedly a Single Tax experiment, but confessedly (owing to causes, some of which cannot be removed), only a very partial application of the principle.

Whatever may be said of the judgment and good taste of these gentlemen, they are clearly within their rights. They have a right to object to discussion and they have a right also to refuse further support to the REVIEW. But a letter of Mr. Liddell printed in the *Fairhope Courier* in which he says that outsiders who venture to criticise Fairhope should be told to go to h—, comes under another category. And we confess to some surprise that Mr. Gaston should have so far violated his usually excellent judgment as an editor to give it place. Mr. Liddell's contribution to the discussion is

not important, save as an illustration of how the Single Tax sometimes fails to broaden and enlighten, or even to inculcate a decent respect for the tenets of common courtesy.

We are glad to print Mr. Ingram's communication. It is true that some of the criticisms of Fairhope have been regrettably personal, but scarcely intemperate. Certainly that term will not apply to anything that either Mr. Norton or Mr. Parker has written. On the other hand little attempt has been made to meet and answer the critics of Fairhope in anything like a temperate spirit.

It is to be noted that it is not from those most familiar with the situation that the angry rejoinders to the REVIEW editorials have come. We call special attention to the communication of Mr. Wood, the secretary of the Fairhope corporation. In a brief space he has conveyed the knowledge of actual conditions, and has shown us as frankly as we could wish that there are real grounds for differences of opinion. He has made it clear that such application of the Single Tax as the colony has made possible is so slight an approach to the principle that its publicity as a Single Tax experiment, when the limitations are not also clearly set forth—above all, the notion that Fairhope is sacrosanct—involves no little danger to the movement. It is this consideration that is the crux of the question, and no mistaken partizanship should permit us to ignore it. Comparing even in its most favorable aspects the real significance and importance of this little colony with the world wide movement for the recovery of man's rights to the land, the heat of some of our correspondents becomes a little ludicrous.

Let us say further in answer to our good friend Mr. Ingram and also to the concluding part of Mr. Nelson's admirable summary of the whole matter, that the semblance of "personalities" is unavoidable in this discussion. And to this there can be no real objection if we do not cease to remember that both sides have the real good of the cause at heart, and are equally sincere and earnest. Only by the freest discussion can conflicting views be reconciled and the truth set before us. We say the semblance of "personalities" is unavoidable. This is because we are confronted with a problem the discussion of which cannot center alone in the principles involved. There is a very small group of governors at Fairhope on which the equitable administration of Single Tax principles, so far as is possible under present laws, chiefly devolves. If this board of governors make mistakes, even the kindest criticism must take on the appearance of "personalities." This is a responsibility which they have incurred, and they ought not to shrink from it. They deliberately assumed it when they chose the form of government for Fairhope.

The governors of Fairhope, who are not

all the people of the colony, but the council responsible for its government, to which the term autocratical is therefore to be applied, though in no evil sense, are, we believe, earnest and sincere men. But their position is not that of incorporators of a land company in which "outsiders" have no interest, though some of the more injudicious friends of Fairhope have affected to regard the criticism of non-members as an impertinence. If Fairhope is only and solely a land company, as some have termed it, then it rests on the same foundation as any other land company organized for the profit of projectors and investors, and is immune from criticism from outsiders. But "by the same token" it cannot then solicit financial aid from those not members of the corporation, nor appeal to Single Taxers for moral support. It is for this reason that our suggestion of a committee to investigate and report is not, in the elegant phraseology of some of our critics, an impertinent "butting in," but is a measure in the interests of the movement and particularly of Fairhope itself. And that such suggestion was made in any unfriendly spirit is too preposterous an accusation to merit even a respectful denial. We are glad to see that Messrs. Gaston and Belangee accept the suggestion of such a committee in the spirit in which it was made, while at the same time notifying the Single Tax world that they would feel themselves under no obligation to adopt any recommendations that might be made by such committee, in which position they are undoubtedly within their rights.

Under the plan adopted for the government of Fairhope the success of the colony could not be cited as furnishing a complete demonstration of the success of the Single Tax. Such success would be rather in the nature of partial triumph for some of the principal features and for those who compose the small group of administrators. In like manner the failure of the colony could not be cited as a failure of the Single Tax to work out in practice, though such failure would be so represented by the interested organs that help to mould public opinion.

The Single Tax contemplates a system "broad based upon the people's will," arising out of an intelligent apprehension of much if not all that it includes. A belief in the Single Tax without an accompanying fundamental faith in democracy is likely to lead its believers far astray. In this connection it may be well to recall an incident which occurred many years ago at one of the meetings where Henry George spoke. Mr. George had been telling what the Single Tax would accomplish when a questioner in the back of the hall rose and said: "Mr. George, do you believe that the Single Tax is a cure for all social and economic ills?" Manifestly the question concealed a sneer. Mr. George paused a moment with that impressiveness which char-

acterized him when he felt the importance of a question. Then that great clear voice—the one great voice of a generation—rang out defiantly: "No"—and then a pause, and then in fuller and more resonant note: "But Freedom is."

Ay, indeed, Freedom is. And the Single Tax is important because it makes for fuller freedom. Outside of the domain of freedom its application is unthinkable. So, too, would be its practice without its spirit. If the plan of Fairhope contravenes essential democracy, then such application of the Single Tax as rules in that colony is not the Single Tax as Mr. George taught it. And this is just as true whether or not the adoption of an undemocratic system is made necessary in the effort to retain this partial application of the Single Tax, or whether or not a more democratic system would entail its utter abandonment. Therefore, Mr. Gaston is wrong when in a recent issue of the *Courier* he says:

"On the question of its so-called 'autocratic' government enough has, it seems to us, already been said. It does not, at any rate, affect the Single Tax features of the colony."

Indeed it does affect them, and vitally. Some of our Philadelphia friends who are fond of squaring even unrelated propositions with the "Single Tax philosophy," who are, *par excellence*, the individualists of the movement, are thick and thin defenders of Fairhope, and are angered at the REVIEW for its determination to discuss freely every question which is of supreme importance to the cause. Is their individualistic philosophy of so tenuous a nature that it yields to the first real test of facts?

We have said that the socialistic features of Fairhope are the chief points in which the colony management appears to have broken down. It is no part of municipal functional activity to run steamboats. If Fairhope had contented itself in seeing that its wharf was in public hands and under public management it would have done all that is required of a city or township. Public rights would have been amply protected by leaving to competitive enterprise the transportation of passengers and goods across Mobile Bay. More than the ownership and control of its wharf should not have been attempted, and it is not to be wondered at that no marked success has been met with in this departure into the domain of socialism.

We wish well to Fairhope. There is much that is admirable in its conception and organization. Yet it must not be forgotten that the path of such experiments is strewn with disasters. 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? The 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 colonies alike.

Fairhope is different of course, and to this difference is due the measure of success it has attained. It is seeking to demonstrate to the world the practicability of the Single Tax, and it makes its appeal to the spirit of democracy ignored by the world outside and largely by such colony experiments as have preceded it. But it must not itself violate the fundamental law to which it appeals. Its limitations imposed by the laws of Alabama of themselves rob it of the possibility of making anything like a full and complete demonstration of the Single Tax. It ought not further to circumscribe its value as a partial demonstration by such regulations as cast discredit upon its democracy and cause dissatisfaction that will render impossible the harmonious working of all the elements that compose the colony. It seems to us that the government of Fairhope is the business of all the people of Fairhope. It is impossible for us to imagine how men who have learned their democracy from Henry George should be able to take any other view of it. Democracy is the only working principle we know of. A demonstration of the Single Tax under any other form of government, we fear, must be too faulty and incomplete to be of any great value.

We prefer not to allude here to any of the charges of mistakes in administration, to the Fairhope steamer, to the wharf, and to other matters touched upon by our correspondents. But we want to point out that these evidences of dissatisfaction are really vital to the success of the colony. In the plan of government adopted for Fairhope the burden of justification is upon those who have rejected the democratic form of government for the autocratic. We insist therefore that these matters are properly subjects for criticism by Fairhoppers not members of the corporation without subjecting the critics to unfair imputations as to motives, and by "outsiders"—Single Taxers to whom Fairhope is appealing for moral and material support.

Of course, it remains to be said that the justification for Fairhope's form of government is that it is necessary to the preservation of the Single Tax that the colony be administered by members of the corporation. We are by no means certain that this is so. Surely there is a method by which the claims of democracy and those of the equal rights to land may be reconciled. There must be some legal pathway out of the dilemma. Surely the laws of Alabama provide for some legal form of trusteeship which offers a solution of the difficulty. Just as the members of the Fairhope corporation have shown a disposition to concede a voice to the tenants in the disbursements of rentals—a voice denied hitherto but recently accorded them, which denial it

is necessary to say, was not essential to the preservation of the Single Tax features of the Colony, so the Fairhope Industrial Association may see its way to further concessions to the spirit of democracy without endangering the Single Tax features of the colony.—THE EDITOR.

News—Foreign.

GREAT BRITAIN.

PROGRESS IN THE HOUSE OF COMMONS—TORIES FEAR THE MOVEMENT FOR THE RATING OF LAND VALUES—THE ROCK ON WHICH THE GOVERNMENT WILL SPLIT.

The most noteworthy feature of the movement in Great Britain is the rapid progress of the conversion of the House of Commons to the taxation of land values for municipal purposes. The House of Commons is, and has been for many years, overwhelmingly Tory. Even now, when a long succession of Liberal victories at bye-elections has bitten deeply into the government majority, the government commands on party questions a majority—at least on paper—of somewhere about 90.

Three years ago, in 1902, Mr. Trevelyan's bill for the Assessment and Rating of Land Values was defeated on its second reading by a majority of 71 votes. The majority against Dr. Macnamara's bill of 1903 fell to 13. In 1904 the second reading of Mr. Trevelyan's bill was carried by 67 votes, but the members of the government were warned beforehand that official opposition to the bill would probably entail their defeat, so they contented themselves with putting up one of their number to make a bitter attack upon the bill, and then "left it to the judgment of the House." The result was that 36 conservative members, who would probably otherwise have abstained from voting, recorded their votes in favor of the bill. But the government, although unable to deny the bill a second reading, were strong enough to prevent its going to a committee. It was killed by a skilful use of Parliamentary methods of delay.

This year—on April 14th—the bill, again in charge of Mr. Trevelyan, once more occupied the attention of the House. The circumstances were by no means favorable, as a large number of Liberal members were absent in the north of England, where the great annual conference of the national Liberal Federation was being held. Yet the bill once more passed its second reading, and by an increased majority of 90. Once more the government attacked the bill unsparingly; once more they failed to show the courage of their convictions by declining to make it a "party question," and once more they are using every possible device to rob the friends of the bill of the fruits of their victory.

On May 19th, the Scotch Bill for the

Taxation of Land Values came before the House. This is the bill drafted years ago by the corporation of the city of Glasgow. The government, as usual, put up one of its members to attack the bill. The Lord Advocate, to whom the task was entrusted, had professed himself in favor of the Taxation of Land Values during his election campaign, and had, perforce, to confine himself almost entirely to a clever attack upon the details of the bill, as apart from its principles. Throughout his speech there was a note of confident expectation of victory. It is always very difficult to interest English members in a Scotch bill, and in a rather thin house it looked as if the fate of the bill was doubtful. Yet it was carried by a majority of 20, and the splendid work done by the Glasgow Corporation with unflagging zeal for many years past was rewarded by a vote which registered the approval of the House of Commons of the principle of the bill.

The driving force behind these bills has undoubtedly been the great conference of municipal authorities organized and led of late years by Glasgow. No less than 500 municipal bodies in Great Britain and Ireland are now pledged to and working for the taxation of land values for municipal purposes. The question is no longer a party question. It is true that almost without exception all the Liberal candidates for the next general election are pledged to it. But, as already stated, a number of conservative members have already voted for the bills. Take one significant instance, Liverpool is a Tory stronghold. Of its nine members in Parliament eight are supporters of the government and one is an Irish Nationalist. On its City Council Conservatives are politically in a majority of two to one. Yet this Council voted in favor of the Land Value Taxation Bill by 51 votes to 30. Both last year and this, Mr. Trevelyan's motion for the second reading of his bill was seconded by one of the Tory members for Liverpool.

Of course, this great and growing municipal movement is not without its dangers. One of them is that politicians may be led to overlook the more general aspects of the land question. But the English League for the Taxation of Land Values is alive to this danger and is doing what it can to obviate it. Mr. Chamberlain's Protectionist propaganda is a great help, for it forces forward the taxation of land values as the one possible and practical "alternative policy" to the vast extension of taxation upon "goods" which he is advocating. There is no doubt that one very important factor in bringing about the present Protectionist slump has been the circulation by the English and Scotch Leagues of over 80,000 copies of Henry George's "Protection or Free Trade" in a half-price (six-penny) edition. Moreover, the question of the equitable distribution of the burden of the cost of government between national taxation and local rating is

before the public in many forms. The League lately issued a long letter to the press, signed by its President (Mr. J. W. Whitley, M. P.) and Secretary, showing that these questions could only be solved by a uniform and universal system of taxing land values.

At this time of writing (June 21st) the League is busily engaged in endeavoring to bring before Parliament a great objection on the evils of land monopoly. We have just received copies of an agreement made nearly six months ago between the government of Newfoundland and the "Anglo-Newfoundland Development Company, Limited." The company appears to be an *alias* for the Harmsworths of the yellow press. The agreement proposes to hand over to these gentlemen a tract of the best land in an English colony, comprising the whole watershed of the Exploits River—a river nearly as long as the Thames, and estimated at an area of about 3,000 square miles. It is to be leased to them at a rent of \$2 per square mile, and the 99 years lease is perpetually renewable on the same terms. Although the ostensible purpose of the lease is to promote the establishment of wood pulp and paper industries by the company, for which purpose the right of cutting timber and sites for mills would have been sufficient, the lease gives the company practically unchecked control over the whole of this large area, together with all mineral and quarry rights, and other privileges which can only be described as monstrous. The Harmsworths are to be free from municipal taxation and practically free from customs duties—privileges which are denied to the citizens of the colony. Moreover, for the next two years and within 70 miles of the borders of their new territory the company has power compulsorily to dispossess any citizen of his land, and to take it for their own purposes, paying a compensation to be fixed by arbitration. It would be difficult to imagine a more cynical invasion of public rights than is possible under this agreement, which seeks to combine all the worst features of absentee landlordism with all the worst features of a state-fostered industrial "trust." Yet, with the present government in power, it is doubtful whether we can do more than expose the character of the transaction by a series of questions to the Colonial Secretary, and it is not quite certain that we shall be permitted to do so much. I fear that there is little hope of getting the King to refuse the royal assent to the bill, even though the people of Newfoundland, betrayed by their Legislature, are up in arms against it: for the King acts on the advice of his ministers.

FRED'K VERINDER,
General Secretary English League
for the Taxation of Land Values.

See back page of cover for special premium offer.

THE SCOTTISH CONFERENCE TO PROMOTE THE TAXATION OF LAND VALUES.

The great conference at Edinburgh held on the 28th of April, has passed away. It was a most successful gathering, bringing new and old friends together from all parts of Scotland. We are enabled to give from *Land Values*, of Glasgow, a report of the conference, which is condensed from that admirable publication.

The German League of Land Reformers, Berlin, wrote:—"We send our best greeting to this Scottish Conference, and wish it good success, all the more warmly that we can endorse the proposed resolutions word for word. The Berlin Town Council decided for a tax on Land Values by 71 to 26 at a meeting held on Thursday, 18th April."

The Hon. George Fowlds, M. P. for Grey Linn, New Zealand writes: "I hope your Edinburgh conference will bear fruit, and that you will make a substantial advance when the General Election comes."

Apologies were received from twenty-five Members of Parliament. These include—J. H. Whitley, M. P., Sir Walter Foster, M. P., Alex. Muir, M. P., Thomas Burt, M. P., R. Hunter Craig, M. P., Eugene Wason, M. P., Charles Douglas, M. P., Alex. Findley, M. P., Sir John Leng, M. P., Sir Wm. Dunn, M. P., Munro Ferguson, M. P.; also H. S. Murray, J. Dundas White, Donald Smeaton, J. A. Murray Macdonald, Robert Laidlaw and Leonard Courtney.

M. Edwin Adam, M. A., L. L. B., Chairman of the Conference, in the course of his address, said he had received from Sir Henry Campbell Bannerman, the Liberal leader, a personal letter hoping that the conference might prove a successful one.

Mr. A. W. Block, M. P., moved the first resolution:

"That land values, arising as they do from the presence, growth and activity of the community, are proper subjects of taxation for local and national purposes; while the present system of taxation, in so far as it exempts these values and imposes the burden on industry, is unjust, and constitutes a hindrance to municipal and industrial development."

This was unanimously adopted. The second resolution moved by Bailie Fairlie, Falkirk, reads as follows:

"That the taxation of land values would prevent the holding of land out of use, and is therefore essential to the solution of the housing question; by giving labour freer access to land it would stimulate trade, agriculture, and other productive industry."

The mover of this second resolution spoke as follows:

I think it is perfectly clear that this change would prevent the holding of land out of use. Take the case of the agricultural land lying round about the centers of

population; the owner pays rates on the agricultural value, and only on half of that under the Agricultural Rating Act, while all the time the demand for land is going on it is forcing up the value of his land. If, instead of being rated on rental value, the holders of such land were rated on the real value, it is perfectly evident that there would be a very great pressure put upon them either to use the land to its full advantage or to allow someone else to do so. It has been urged that the municipalities should go in for buying cheap land on which to erect houses for the working classes. But they cannot buy cheap land, because when they go to buy they find it has become dear. Again great things were expected from the extension of tramways, suburban railways, motor cars, and so on. What do we find? In every city and town where trams have been extended to the outskirts, the land lying round about has gone up in value from 30s. or £2 an acre to £20, £25, £40 and upwards. All improvements in this way are therefore absolutely useless as a solution of the housing question. Some time ago Lord Roseberry asked why manufacturers did not take their factories away out into the country, where they can get cheap land, where houses would spring up, and where the people could get plenty of accommodation. Very well; take the case of the Singer Manufacturing Company at Kilbowie. They went there from the city with their works, other manufacturers followed, and now you find that round about the whole district land is almost as dear as it is in the city of Glasgow, ranging from £30 and £40 up to £100 per acre of feu-duty per annum. The taxation of the land values is the only remedy. It is going to affect the housing problem in two ways: by forcing land into use, it is going to help the building of houses; secondly, it is going, by freeing land from monopoly values, to stimulate industry and commerce. It will widen the field for labor, add to the demand for workmen, and by thus increasing the demand for workmen raise wages. It will give improved conditions to working people all round. It will insure their being able to pay for better houses, and that is perhaps as important an aspect of the question as the other. We are told there are twelve millions of people on the verge of starvation in this country. No matter how many houses you put up, these people are not in a position to pay the rent of a good house. Until you raise the condition of labor all round and put it in the power of these people to effectually demand better housing accommodation, you cannot altogether solve the housing problem. This is not a party gathering, and I hope all present who take exception to the taxation of land values being a party question will endeavor to make their party, whatever it is, work for the end in view. I have much pleasure in moving the second resolution. (Applause.)

This resolution was also unanimously adopted. Mr. James Hamilton, of the South Argyle Liberal Association, said:

"I have been delighted and cheered by the fact that after some of us have worked for twenty years for land restoration, so many of you are taking it up. I am getting old, but my sympathies are as strong with the movement as they were when Henry George was here."

A resolution urging that the measure of land value taxation should be made applicable to all parts of the country, both urban and rural; another, that a separate valuation should be made of land apart from improvements, and a third that the secretaries of the conference be instructed to forward copies of these resolutions to the Prime Minister and to Sir Henry Campbell Bannerman, were unanimously approved.

Perhaps the REVIEW readers will be most interested in the portion of the speech of Edward McHugh, which we quote. Many Single Taxers in New York learned to know him during his visit here some eight years ago, and to appreciate the value of his services to the cause. Mr. McHugh said:

"The question of the taxation of land values has taken hold in Liverpool: so much that the City Council, which is overwhelmingly Conservative, has again and again endorsed the principle. Let me give you some facts bearing on the question we are here to discuss. 88 per cent. of the people of Scotland are huddled together on one per cent. of the land, because of landlordism. In England 75 of the great towns have 14½ millions of people. There are over 1100 municipal areas—urban areas, as they are called—in which there are ten millions of people. But just think of it. In the 75 great towns you have 45 per cent. of the entire population of England and Wales living upon 1½ per cent. of the land. Liverpool stands on 15,000 acres, and there is more than one quarter of the city area, which is building land, withheld from use. It is only necessary to state that fact to be fully aware of the co-relative fact that house rents are enormously high. I submit that if we can get this taxation of land values there need be no land lying idle. You can then lower house rents and raise wages. Abolish land monopoly and wages will be based not upon the competition which fixes it now, but upon what labour can produce. We want the whole of what each man produces for his private property. Any man that is satisfied with less is a coward; any man who wants more is a rogue." (Applause and laughter.)

William R. Lester of Glasgow said: "The proposal to tax land values is a method of increasing the demand for labor, and making the wages of labor equal to the product of labor."

Altogether the Conference was one of the most successful gatherings of the friends of the cause which has been known in Scot-

land. It evidences how greatly the cause has grown, and how near our British brothers are to their first victories.

The public meeting in Synod Hall in the evening "was the best we have had since Henry George was here," writes John Paul in a letter to the REVIEW. An audience of about 2,000 thoroughly in sympathy with the speakers filled the hall. Mr. George M'Crae, M. P. occupied the chair, and M. C. P. Trevelyan made the principal speech.

NEW ZEALAND.

GREAT PROGRESS IN NEW ZEALAND—SEVENTY ONE LOCAL BODIES WHICH RATE LAND VALUES EXCLUSIVELY—MOVEMENT FOR A "FAIRHOPE" COLONY IN NEW ZEALAND.

The New Zealand Land Commission which was appointed by the government to inquire into the land laws of this colony, and to make recommendations has been taking evidence in different parts of the colony for several weeks past. It is quite impossible to say what the report of the Commission will be, but a good deal of evidence has been given to show that land values should be collected for the benefit of the whole community and not certain individuals who may be the owners. The conservative party has endeavored to mislead the people by pretending that the whole land question is one of Freehold tenure versus Leasehold tenure. The land reformers point out that it does not matter what the tenure is so long as the right of the Government to collect the value of land from the occupiers or owners is recognized and exercised. The Freehold tenure is as good as any other, provided it is a Freehold in the true sense, and of course subject to taxation. The Government is evading the land question by referring the whole matter to the Land Commission. The Rating on Unimproved Values Act has been adopted by several local bodies recently. About twelve polls have been taken within the last six months. Most of these have been successful, but in a few districts the proposal has been defeated. This, however, is not to be wondered at considering the strenuous efforts that are made by certain interested persons to resist the reform. No district having once adopted Rating on Unimproved Values has ever returned to the old system, although they have the power to do so by a bare majority of the votes of the rate payers. Several districts which rejected the proposal when it was first brought before them, have adopted it when it was brought before them a second time, which is evidence that the reform is making progress. The following list of districts which have adopted the Rating on Unimproved Values during the last six months may be of interest to our American friends:

Campbelltown, a Borough, carried the reform by 101 to 86.

Avenal, a Borough, carried the reform by a majority of 5 to 1.

Petone, a Borough, carried the reform by 811 to 112.

Dunedin South, a Borough, carried the reform by 847 to 117.

North East Valley, (Dunedin,) a Road Board carried the reform by 202 to 172.

Hobson County, a large county north of Auckland, carried the reform by 221 to 197.

(Note. The exact figures for Avenal are not given, but the proportion is 5 to 1.)

This brings the total number of local bodies which levy rates on land values exclusively up to 71. The total number of local governing bodies in the colony is 198. Other polls on this question will be held shortly. Considerable interest is being taken here in the Fairhope experiment, and it is rumoured that a similar settlement is to be started in New Zealand. Land suitable for the purpose situated within 20 miles from one of our largest cities could be bought for about 4 or 5 pounds, (\$20 to \$25) per acre, and if a number of families settled near together, a small township would soon be formed. One important advantage of having such a settlement in New Zealand would be that it could be established in a district where Rating Unimproved Values is in operation. Under these conditions all improvements would be exempt from taxation. I received a letter last week from a Single Tax man living at a distance of over 900 miles from Auckland, who stated that he was willing to be one of a party to form a Single Tax settlement in the North, and hoped that the proposal would be carried out.

The Auckland *Liberator* continues to be published and circulated. This paper is printed by the Single Tax League, and all surplus copies are distributed from door to door. The daily newspapers of Auckland are all unanimous in condemning the Single Tax as a scheme to rob the poor man of his allotment and let the rich bank manager and wealthy merchant off scott free. The poor working men, however, are not guided altogether by the newspapers, and are doing a little thinking for themselves. In New Plymouth a number of open air meetings have been held, and the land reformers have made considerable progress there during the past few months. New Plymouth is the centre of a large dairying district, and there is quite a slump there at the present time, in spite of the fact that butter is bringing about double the price it was a few years ago. The value of the farming land has risen from 200 to 500 per cent., which is the reason for the depression this district is suffering from. All material progress adds further proof to the soundness of Mr. George's conclusions. The improvements in farming methods and in cold storage of produce have had the effect of raising the price of land and of nothing

else. Natural laws will operate whether people choose to recognize them or not, and so long as the majority of the people refuse to recognize the justice of taking land values for public purposes so long will idlers live on the workers and workers be ground down with poverty and lack of employment.

GEORGE STEVENSON.

Auckland, New Zealand.

GERMANY.

GERMAN MUNICIPALITIES STEADILY APPROACHING THE TAXATION OF LAND VALUES—INFLUENCE OF ADOLPH DAMASCHKE—EXPERIMENT IN PUBLIC OWNERSHIP OF GAS WORKS IN FRANKENSTEIN, UPPER SILESIA.

There have been no sensational developments in the movement in Germany during the last half-year such as marked the preceding six months; the passing of a law for the taxing of the "unearned increment" in Frankfort-am-Main instance. But there has been steady progress all along the line, particularly a gathering together of the forces of reform, and a more concerted open action on questions of the day. The Land Reform League has taken an open stand on the Colonial question, which through the continued slaughter and cost of the campaign in South West Africa, is coming to be a matter which the German Government must settle soon, if a general uprising of discontent is to be avoided. The Land Reform League has been exposing the practices of the various land companies to whom a short-sighted home government has given privileges that make for the swelling of the revenues of these companies, but that do not make for a healthy settling of the districts concerned. So eminent an authority on colonial matters as Admiral Boeters does not hesitate to say, in official utterance, that the manner in which the land companies have robbed the natives of their land, their only means of livelihood, has been, in very large part, an active cause of the present disastrous and costly war. The statements showing how the land thus robbed from the natives is sold or rented at an exorbitant price to German settlers, is very instructive as an object lesson on speculative methods of opening up a new country.

Another matter in which the Land Reform League has been concerning itself actively for some time is the question of mortgages and mortgage speculation. The increasing crushing debt on agricultural land throughout Germany, and the unhealthy economic conditions consequent thereto, have for some time been an object of anxiety to the government. The Land Reform League has lost no opportunity to

make its offered solution of the problem known to those in authority, and to also engage public opinion in the question. An increasing interest for the suggestions for releasing the farm land from its burden, as proposed by Damaschke in his book, and as carried in the platform of the League, is being shown wherever the land mortgage question is discussed by the state or county authorities.

The recent important strike in the coal regions of central Germany has also given the Land Reform League an opportunity to agitate the question of government ownership of coal mines, something which is easily understood in a country where many public utilities are already public property, and a few more such disastrous labor disturbances would soon make this hope an actuality. The town of Frankenstein in Upper Silesia has just taken over its gas works from a private company, owing to universal discontent with the quality and price of the gas offered by the latter. The first result of the change has been a reduction of 10 per cent. in communal taxation, as well as a reduction in the price of the gas.

Taxation of land according to its selling value, which is slowly becoming law in the municipalities of all German countries, celebrated its greatest victory in April, when it was adopted by the City Council of Berlin, by 71 against 26 votes, as a method of raising the communal land and building taxes. It thus becomes a law in Germany's youngest and greatest city, the unprecedented growth of which has given cause for more abuses in land speculation than any other community in the realm can show. Head Mayor Kirschner made a speech in favor of the new law in which he states that there seemed to be little doubt that it was eminently just, and, furthermore, that the doubt which did exist as to its feasibility, had been relieved by the investigations of the committee into its effect in all towns where it had been already adopted. In no case had the law been repealed after use for a year or more, and almost all towns asked reported most favorably for it. The large suburbs of Berlin, where enormous fortunes have been made in the last twenty-five years by the unprecedented rise in land values, are now one after the other adopting this method of taxation, or discussing the matter in their councils.

An interesting social event in the history of the League was the special meeting given by it on May 6th in honor of the 70th birthday of Professor Adolf Wagner, the leading authority on Political Economy in German University circles, and the holder of the chair of Political Science in the University of Berlin. Prof. Wagner has long been Honorary President of the Land Reform League, and he, the foremost among his colleagues, was the first to openly acknowledge the fundamental justice of the

new doctrine. In every way, and most fearlessly, Professor Wagner has openly declared himself in agreement with the theories propounded by the League, and in many cases the stand taken by so eminent an authority has been of great assistance. It was therefore admirably fitting that the League should join as a body, in the open honoring of this ripe scholar, and his presence on the occasion made the occasion one of political importance as well as of personal import.

GRACE ISABEL COLBRON.

QUEENSLAND.

FAR AWAY QUEENSLAND NOT WITHOUT ITS
APOSTLES OF THE TRUE FAITH—EVEN
HERE THE SEED IS BEING SOWN.

Here in this remote corner of God's earth, some fourteen or fifteen hundred miles from the nearest Single Tax centre, with no league, no organization and no paper, the principles of your great countryman, Henry George, are not without some advocates. There are those among us who are constant in season and out of season in discussing George and his works, in lending books where they are likely to be seed sown on good ground, and by refuting economic delusions when they appear in the local press, and in other ways trying to propagate the principles of our leader.

It is wonderful the amount of sympathy we find existing among reformers of all persuasions for these principles. It is the fashion in these days in this country for every reformer to call himself and to be called a Socialist, but when they come to define their positions they vary considerably and often fundamentally. Those who named the reform movement in Queensland the Labor movement probably did better than they knew, if it were to be renamed now there is every probability it would be called the Socialistic movement, which from a Single Tax point of view would be alarming retrogression. But with all tendency to socialism and its unscientific jumble of truth and error, we cannot ignore the fact that all Socialists believe in the abolition of private property in land, and also for weal or woe they have the confidence and support of the masses. For these reasons we do not so much desire to see the formation of a Single Tax party, as to see the principles of Single Tax infused into the minds of the people in the existing parties and to this end we exhort one another to see to it that we are the leaven in every organization to which we belong, which in time will leaven the whole lump. If we belong to the church let us preach God's mode of raising revenue; if to a trades union or labor party let us teach that socialism at the very best is only a means to an end, and if introduced to-morrow could not be more

than an experiment; while labor is the foundation of wealth, and the uplifting of labor is the real motive of every true reformer and the keeping down of labor is the first endeavour of those who oppose reform. Teach them that if they really want to free the laborer no matter of what planks their platform may consist let the first be a tax on land values, irrespective of improvements and without exemption.

And let those who belong to local bodies or those who are in parliament never miss a chance (when considering the raising of money or forming of platforms or when discussing policies in caucus) of preaching this mode of rendering unto Caesar the things that are Caesar's. Every time the funds are low or the treasury empty let them cry "Single Tax the rescue."

Acting on these lines some of us who belong to the Charters Towers Literary and Debating Class, which comprises a mock parliament, brought in the following bill "Land Values taxation bill for 1904.

1. The purpose of this Bill is to levy a tax on the value of all land in Australia, attached to or that may become attached to Australia.

2. This tax to come in force on the first day of January 1905.

3. For immediate purposes the tax shall be for the present year 2/6 in the £ for the annual value of lands.

4. The tax shall be increased at the rate of 1/6 in the £ for the year 1906 and each succeeding year an increase of 1/ in the £ until the tax approaches as nearly as may be to 20/ in the £.

5. All moneys raised to be used for the usual purposes of revenue and in ways that will add to the comfort and prosperity of the people.

6. All existing taxes that fall on goods or persons to be abolished as the revenue from land values becomes sufficiently large to enable the Government to dispense with them."

Mr. Harding who had charge of the bill made a 20 minute speech which was attentively listened to, and reported at length next day in the local press. Councillor Winstanley who was present supported the bill and said that "it was the most statesmanlike measure that had ever been brought before that or any other parliament."

Another speaker declared "that as far as he could see, if it were passed it would be the last measure for raising revenue that would ever be needed, future governments might squabble as to how revenue should be spent, but never more as to how to raise it."

The question of one member who opposed the bill asked if it could be possible that private property in land was immoral? showing that he was seeing further into a new line of thought than ever before.

A legal gentleman who was sitting with the opposition got so entangled in his efforts to defeat the measure that he fairly proved

that he could not possibly carry on his business unless allowed to pay rent for the ground on which his offices stood.

Besides this we managed to get an appreciative memoriam of the life and work of Mrs. George through the press, when the news of her death reached us. So that though we are a small folk and live in a remote part of the world when the battle is won and the nations recognize that land belongs to all and the individual to himself, wherever we may be when that time comes, it will be sweet to us to know that we did some little to help it along.

EDWIN I. S. HARDING.

Charters Towers, Queensland.

JUAN DE DIOS TEJADA.

(See *Frontispiece*.)

In the Spring of 1902 the National Party of Cuba through its national committee in the city of Havana offered a prize of 800 centenes (\$1,590 in Spanish gold) for an essay on the economic situation in Cuba, embodying a practical method by which the country might be rescued from its present depressed industrial condition. The winner of the prize was Juan de Dios Tejada, an eminent citizen of Cuba, and formerly a member of the Manhattan Single Tax Club of this city. The work, which includes about 250 closely type written pages, is entitled, "A Comparative Study of and Analysis of the Economic Condition of Cuba and the Remedy." It is dedicated "To the Immortal Memory of my Beloved Master, Henry George," with the quotation below in English, "I digged deep and laid the foundation on a rock."

In view of the dedication Single Taxers will guess that the work is an exposition from the point of view of those who see that the remedy for bad industrial conditions everywhere is freedom of trade and production from all restrictions and burdens, in short, the application of the Single Tax as a cure for the problems which Cuba, more than most countries, perhaps, is called upon to solve. For land is held in large estates in that country, and is practically free of taxation. For centuries the old Spanish families have held a firm grip on the land, and most of it has been neglected for any purpose save the extracting of revenue from the impoverished people. The cause of the revolution which resulted in American interference and the loss of Spanish power was quite as much economic as political. Cuba has at last come to its own, politically, but its economic problems remain, intensified indeed by closer contact with American competition.

This work of our eminent Cuban Single Taxer written in three weeks, a remarkably short time for the completion of such a work, is very highly spoken of by those competent to pronounce upon it. Mr.

Chas. Frederic Adams, who is an excellent Spanish scholar, speaks in high terms of it. It is full of illustrations drawn from widely different sources, and is replete with arguments which the opponents of our cause will find impossible satisfactorily to answer. It is a testimony to the power with which the arguments are marshalled that notwithstanding the radical nature of the remedy proposed, the Committee should nevertheless have unanimously awarded the prize to its young and gifted author.

It ought to be said in introducing Mr. Tejada to American Single Taxers that he has already won fame in other walks of life, and that his great public spirit and patriotic devotion to all that is best in Cuba, has made his name respected in that country. In 1901 he won a prize of \$1,500 offered by the Military Government of Intervention for the best set of plans and specifications for a Market House for the city of Matanzas. Twelve such plans were submitted to the Board. He has won other prizes for Scientific and Mechanical essays, and has to his credit as an inventor a number of mechanical devices, and an Acetylene Gas Generator.

Of Mr. Tejada personally, Mr. Alfred Martin Morales, who is sub-Secretary of Public Instruction in the cabinet of President Estrada Palma, has this to say of him whom he terms "my very accomplished and illustrious friend," in a recent issue of *El Figaro* of Havana.

"One of the greatest merits of Tejada consists in a virtue (and virtue is equivalent to strength) which is seldom met among the Cubans and which is quite common among the men of the so-called Anglo-Saxon race, i. e., the virtue of Self-Help. Tejada is a self made man.

"When just a lad 17 years old and immediately after his taking his degree of B. A. from the Institute of Santiago, he gathered the slender resources at his command (a few sterling pounds) and bravely made his way to England, where he studied naval and mechanical engineering. From England he went to Scotland and practiced in the ship building yards on the Clyde, and from there went to Toulon, Marseilles and Lylle (France). At twenty-four we find him as Chef d'Atelier (Master Mechanic) at the "Atelier Central de la Compagnie Universelle du Canal Interoceanique," (Panama Canal); and two years afterwards erecting an arsenal for the Dominican Government at San Domingo, W. I. From there he came to the United States and busied himself in different places and made himself generally useful as a consulting engineer, designer of hydraulic and automatic machinery, draftsman and writer on engineering. Mr. Albert E. Beach, founder of the *Scientific American* and one of the pioneers of American Science, had great admiration and regard for the man and treated him affectionately. He has been a contributor to that paper in both its Ameri-

can and Spanish editions, as well as to the mechanical papers, *American Machinist*, *Machinery*, *Power Record*, etc. He is a member of the "American Society of Mechanical Engineers," of the Association of American Draughtsmen, Franklin Institute, etc."

We desire to call the attention of the Single Tax readers of the REVIEW to the fact that the Board which awarded the prize to Mr. Tejada for his work on economic conditions in Cuba, and which Board was composed of lawyers, senators, representatives and professors of the University accompanied their award with the following recommendation:

"The Board further earnestly recommend to the consideration of the National Party the contents and philosophy of the work in question in order that a Committee may be appointed to inform as to the best manner in which the system of taxation therein advocated might be incorporated as the economic platform of the Party."

W. A. SOMERS.

(See Portrait.)

The news that Mayor Dunne is interested in having Mr. W. A. Somers of St. Paul make the proposed assessment of Real Estate in Chicago brings public attention to the importance of his reform in the method of doing this work. Mr. Somers is a civil engineer by profession, but aside from his training the determining factor that has placed him in the front rank of tax experts is his faculty of handling multitudinous details methodically.

Upon his entering the Ramsay County, Minnesota, Assessor's office, he was brought face to face with the chaos and confusion which characterises this branch of our municipal administration. Unlike his many predecessors he did not let this bewildering mass engulf him, but set about to master it by intelligently surveying the subject and grasping it by the handle.

He did not only reduce the assessment of land to mathematical precision, but simplified the work of assessing improvements. He realized that the buildings could not be rated at their true value as easily as the value of land, but the loose methods in vogue were replaced by more efficient machinery. He saw that to send out a large number of deputy assessors, each with his individual idea of values, and to let them make the assessment of all the buildings in their several districts, was to make such an assessment subject to errors of incompetency. To eradicate these evils he changed the duties of the field men from that of assessors to that of examiners or reporters—that is, the facts were brought into the office by these men, and an expert weighed them and made the assessment from the data at hand. To do this a "Building Slip"

blank form was provided the men for obtaining specifications with which a practical builder can rapidly and with surprising accuracy estimate the value of every ordinary building lot in a city. This work was entrusted to C. J. Buell, who is well known to REVIEW readers, and who is a builder of large experience.

During Tom L. Johnson's first term as Mayor of Cleveland Mr. Somers was called to assist in revising the assessment of that city. He found there a number of citizens who were co-operating with the Mayor in an effort to make a thorough and fair assessment of all the real estate in the city. His plans were adopted, and the work was done to the satisfaction of all the public spirited citizens who were interested in the work.

If Chicago adopts Mr. Somers's system and the work is done according to his directions, those who know of Mr. Somers' labors predict the new system will meet with unanimous approval in that city. Elsewhere will be found an article descriptive of the "Somers Method," as it has come to be known.

BOOK REVIEWS.

*TOLSTOY AS A SCHOOLMASTER.

Of course it is known that Tolstoy entertains certain views on education, that he has written upon them, and that they run counter to many if not most pedagogical practice. This work is a presentment by the leading Tolstoyan of Tolstoy's ideas on this all-important subject.

Shall we say that these theories are merely the endeavor to ascertain the workings of nature in the boy or girl, that the one word Freedom—this, and Love and the nature of the child—comprise the Alpha and Omega of the Tolstoyan pedagogy?

These theories are the result of experience, for Tolstoy has been a school teacher, and had to unlearn many of the conventional ideas on education. For example, he does not believe in punishment, and this conclusion he has arrived at by practical observation of its futility. A school in which the children were allowed to go home when they liked seems peculiar enough, yet in this school the question of truancy never seems to have arisen. Attendance at school, perhaps, under such arrangement comes to be considered not as a duty, but as a privilege.

And then we come to the question, to what extent can the idea of duty—or its inculcation by any sort of penalty incurred in its violation—be eliminated in any scheme of education? Certainly duty and obedi-

ence are factors in mental and spiritual development. But duty and obedience to what? To the will of the master—the schoolmaster? Will the ideas of duty and obedience develop out of Love? And we are thus brought again to the value of the natural, the unhindered growth of the nature of the child, out of which will spring the best that there is in him, all that is called forth by Love working under Freedom.

Mr. Crosby's exposition is sympathetic and lucid. He, too, loves children and knows their natures almost as well as does the great Russian. When he departs from exposition to treat of children, he does so in a vividly interesting way and with simple charm. He writes, too, with much keen wisdom and shrewdness upon college and university education, and upon penology as well—the latter a part of education in its way. These larger problems—if they are really larger—are treated in the concluding chapters.

Altogether this little book provides an introduction to the beautiful nature of the great Russian thinker, and we are conscious of a more intimate acquaintance with the serene philosopher whose high thought is like the balm-bearing winds from the delectable mountains.

J. D. M.

*THE COLOR LINE.

"This is the first time that the question of social, political and commercial equality for the Negro, with its inevitable sequence of intermarriage, has been treated from the scientific point of view in relation to the conditions that exist in America. The author, a professor at Tulane University, New Orleans, brings to bear upon this vital subject data from many widely separated branches of science."

This announcement on the cover of *The Color Line* by William Benjamin Smith, (McClure, Phillips & Co., \$1.50) gives promise of a valuable contribution to the important "race problem." But unfortunately the book is not scientific, or even judicial. It is a lawyer's brief. Special pleading is writ large.

Professor Smith is possessed by the fear of miscegenation and the consequent deterioration of the Caucasian (at least in the southern states) to the vanishing point. To prevent intermarriage, he argues, social equality must be denied. And to justify this denial he assiduously marshals a quantity of facts to prove the superiority of the white race to all others and the inferiority of the negro in particular.

His chief reliance is upon ethnology and anthropology. Cranial development and brain weights are tabulated, and we are

*Tolstoy as a Schoolmaster. By Ernest Howard Crosby. 12mo, 94 pp., 50 cents net. The Hammarmark Publishing Company, Chicago, Ill.

*The Color Line. By William Benjamin Smith, 12 mo. cloth, 261 pp. Price \$1.50. McClure, Phillips & Co. N. Y. City.

assured that these prove conclusively that the negro cannot progress apace with the white, but must always remain inferior.

Space prevents quotation from this chapter. The facts may be accepted as given. But they prove nothing. Anthropology is static, and its comparisons are worthless except as they relate either to the same race at a different time or different races at the same time. The universe is dynamic; this is a world of change, and what it tells but vaguely of what will be.

Naturally from reliance on anthropology Professor Smith lays great stress upon heredity—of the structural variety. One chapter details the failure of education (using the term in the popular sense) to improve the condition of the negro, and this failure is ascribed to inherited incapacity to acquire knowledge. It follows that Professor Smith minimizes environment, and it is this phase of his work that concerns social reformers.

"Environment is not all or nearly all—nay, not nearly half." This phrase epitomizes the argument; but it is only a half truth. Compared to eternity time is non-existent. But time is a formidable proposition to human beings. Compared to the slow development of organic life, from the sponge to the elephant (from amoeba to the human, if one accepts evolution,) from the cliff-dweller of Arizona to the cliff-dweller of the skyscraper, the modifications of environment on any one being are infinitesimal. But given human beings, whom heredity has made two-legged animals, the differences between them due to environment become more important, and given human beings in whom hereditary influences have come nearest to being similar, as two brothers, and environment may make the greatest difference of which we as thinking beings take cognizance, may make one a benefactor of his kind and a type of our highest culture, and the other a degraded and despised outcast.

Professor Smith quotes as particularly valuable (p. 50) the statement that "while at the start a negro child of ten often shows ability quite equal to that of a white child at the same age, yet if the two children, one white and one colored, each of average intelligence, are kept in the same class, in a short period the white child far outstrips the negro."

Here again environment is ignored—that environment in which parental qualities are transmitted by influence over the growing child so that frequently they are ascribed to heredity. The white child on returning home is surrounded by the "extra-organic" influence that include more or less those things—material and ideal—which have made our civilization what it is; the negro child goes home, perhaps to poverty, surely to surroundings that have been influenced by ancestral degradation. Even where the negro home and parents are above the average, there is always that indefinable difference of which the negro cannot but feel the

influence—the barrier that is continually between it and the associations, freely open to the white.

"It is a colossal error," says Professor Smith, "to suppose that race-improvement, in the strictest sense of the term, can be wrought by education." "There is no evidence of any organic improvement in man in thousands of years, since the working of natural selection ceased to be progressive. * * * The modern Greek may or may not have descended from Homer or Pericles; but, surely, he has not ascended very far."

Here again is a confusion of terms and thought. If "organic" is to be restricted in definition to "structural," and "education" to booklearning, then there is need of a term to cover the race-improvement that has come. The ancient Greek consciousness did not question the rightfulness of exposing children to wolves, and the Roman father was allowed to kill his family. The modern Greek and Roman have developed a consciousness which revolts at these as at some other everyday practice of their ancestral nations, and this has come about by education—by the teachings of men and of experience.

A consideration of these facts rather weakens the force of the professor's appeal to history. In an eloquent passage (p. 82) he sums up the achievements of the Caucasian and says "over against these what has the West African to set?" But these Caucasians are mostly dead—nationally; their empires and civilizations perished because they denied equality of opportunity, and that which survives to our profit is mostly the accumulated protests of those unappreciated and despised. In few periods was the condition of the mass of the people so far superior to that of the African as to furnish a theme for eloquent gratulation on race-supremacy. That the whole people are better off to-day than ever is due to the growth of social and political equality and the abolition of class distinctions.

The purpose of these various arguments advanced by Professor Smith is to excuse the denial of equal opportunities to the negro. He would absolve himself from this charge and says (p. 78) "We by no means excuse or extenuate any form of cruelty or injustice or oppression or inconsideration, political or other." But he says (p. 174) "drawing the color line, firm and fast, between the races, first of all in social relations, and then by degrees in occupations also, is a natural process and a rational procedure, which makes equally for the welfare of both."

"Then in occupations"—and how soon in opportunities, if indeed the occupation line is not drawn already so as to restrict opportunities. And for the negro's welfare! One may be sure the old excuse for oppression will not be wanting. And herein lies the real danger of the book. One can smile at the professor's obvious *Outlook*—and *Inde-*

pendent—phobia, and refuse to be scared by the miscegenation bogey. But these arguments of innate and irremovable inferiority are only a rehash under the guise of science of the ancient statements that some men are better than others and therefore fitted to govern them—for their welfare, of course! The iron law of heredity is substituted for the iron law of wages which in turn supplanted the divine right argument. And such pseudo-science if unchallenged when aimed at the right of the black man to equal opportunities can easily be extended to cover the protesting white.

That the North is often hypocritical in its attitude towards the Negro question may freely be conceded; also the assertion that the Negro is losing ground industrially—just as the white workman is losing ground. But this is part of the Labor problem—which monopoly would like to obscure by intensifying the Race problem. And with decreasing opportunity for employment (or at least for self employment) the desire to limit competition for jobs finds expression in antipathy to the Negro and hostility to the Immigrant. Ignorant prejudices are aided by the ease of drawing a line according to visible color or obvious differences of nationality, and under the pressure of economic competition the pendulum swings back towards the time when little tribes of the same Aryan ancestry hated each other with perhaps greater intensity than now exists between races.

Give the Negro opportunity—give all men an opportunity—and these problems of race that now seem so perplexing will work out their own solution. If opening opportunity to the Negro enables him to achieve social equality that will only be because he deserves it. To deprive men of what they might obtain through their exertions, to shut the door of opportunity for fear that the lowly may exalt themselves, is to retard the progress not of one race, but of mankind.

A. C. PLEYDELL.

* MRS. MILNE'S LATEST VOLUME.

Mrs. Francis M. Milne has been justly considered the poet laureate of the Single Tax cause. Others have written occasional verses for the movement stronger perhaps than those which make up the contents of this volume—Bliss Carman and the late Richard Hovey have both paid fine poetical tributes to Henry George—but Mrs. Milne is the only one whose lyric genius has sought its chief inspiration in the movement for industrial freedom which has come to be known as the Single Tax. She has been identified with it from its begin-

ning, and she has sung its triumphs and its tribulations, picturing in melodious verse its glorious anticipations and sorrowing in tuneful threnodies for the deaths of the departed leaders.

Perhaps her range is not wide; perhaps, too, these occasional poems lack strength, there being few distinctly quotable lines when wrested from the context. But there is simple melody, heartfelt feeling and sweetness, which if never rising to the highest poetic utterance are never bald or commonplace. In a volume filled for the most part with verse in one common strain this is no mean achievement.

A number of these poems are tributes to our great leader. Perhaps the best of these is the *Welcome to Henry George* which was read by Hamlin Garland at the mass meeting in Cooper Union in this city, on the occasion of Mr. George's return from his trip round the world. It seems to us poetry that narrowly misses inspiration of a high order.

"Peter, thy dome attesting stands—
The glory and the shame of faith!
And Memory flits from shrine to shrine
A pallid, self-accusing wraith.
Italia—wake! the hour is here!
A greater than thy poets dreamed,
Thy land, expectant waits to be
From ashes of the grave redeemed.

"Hast thou not welcomed, sunny France?
The immortal past invokes thee now!
Imperishable glory gleams
To crown thy city's jewelled brow.
Thy history's page has record bright,
America can ne'er forget;
Her Prophet bears the gift divine—
A gift to cancel all the debt!

* * * * *

"A thousand, thousand welcomes home!
Our Prophet friend! from journeyings far,
From thy imperial city's gates
To San Francisco's harbor-bar,
The throbbing heart-tides swell and meet—
A tidal wave of joy and love.
Leader of souls! to thy high call
Not all unworthy would we prove."

As *Ye Walk and Are Sad* is another poem in a different vein. We quote the first two stanzas:

"I cannot image Him, as preachers tell us—
The tender Friend who wept with Mary's
tear—
Enthroned on height supernal, and behold-
ing,
Afar the issue of our conflict here.

Nay, rather, as the artist's dreaming fancy
Beheld him journeying with the throng of
men—

Unseen companion of our wayside faring—
I think he visits our sad earth again."

One poem, *The Awakening*, has a stanza that arrests the attention.

*For To-Day's Poems by Frances M. Milne 12 mo. 231 pp. Price \$1.50. The James H. Barry Co., 439 Montgomery Street, San Francisco, Cal.

"They have wakened from slumber at last—
The mighty and terrible people!
And Liberty's Bell is recast
To ring from a loftier steeple."

But we have said Mrs. Milne's poetry is not rich in quotable lines. It is simple melody. Our author sings because she must, out of a full heart and observing mind. If these lines lack for the most part the full resonance and peremptory call of the verse of Charles Mackay, they remind us of some of the poetry which originated out of the Chartist movement, a little of which has survived as literature. That part of the present volume which consists of personal tributes to the leaders of the Single Tax movement or which are suggested by phases of its progress—the part indeed which is closest to the real heart of poetry—will be recalled by the historian of the movement and quoted with delight long after more pretentious verse of more artistic mould is forgotten. Certainly, the complete chronicle of the early days of the movement will be incomplete without the mention of the name of its sweet singer.

J. D. M.

* THE UNWRITTEN LAW.

While the avowed tendency of this book is one of intimate personal import, it reaches out and above the author's intention, and touches sharply and directly upon the questions which shake humanity. The Unwritten Law is, apparently, that law of nature which parents in all ranks of life disregard, either through heedlessness or deliberate misunderstanding, leaving their children in ignorance of the main facts of life, leaving them to find out what vitally concerns them of themselves, generally through disaster. But while this more intimate personal conflict is engaging the author's attention, he finds how often and how keenly it touches those larger conflicts which we call the social questions, and, whether wittingly, or unwittingly, he does not say, * * * he shows us how even the laws of nature bear less heavily on those whom fortune has favored than on those nearer the bottom of that scale which begins in mere existence and ends in wanton luxury. There is so much that is good in this book, that it is hard to choose some one point better than others, but if we must choose, then we should say that the finest and most artistic work is done in the depicting of such characters as would always be moulded by their surroundings, and the pitiless exposing of the results brought about by those surroundings. The middle class in every way, the mediocre in intellect, soul and fortune, are those most bound hand and foot by the wheel of life,

most incapable of thought above the convention that surrounds them. In the depicting of such characters Mr. Henry has done some marvellously fine work in this novel, and he has shown how this inert mass, "the compact majority," as Ibsen so cleverly terms it in one of his plays, is the great bar to progress in the social and mental sphere, how it holds down the aspirations of those in the strata below it, and hampers and cheapens the moving towards justice in the strata above.

Social questions are touched upon in a manner so free from tendency that the pictures of life among a certain type of young people in our city streets, also products of their surroundings, are of immense value through the power their frank humanity gives them. The arraignment of official law as shown in the trial of Karl Fischer is also powerful in its directness, although the character of the young lawyer who is its mouthpiece is too didactic to be as real as are the other people in the book.

The social aspect of the life of New York is a field just beginning to open to our writers of fiction. We have thus far seen our chief American city treated in its spectacular aspects, or in "society novels" of the lighter kind, which have nothing national about them. Of the few books which have as yet endeavored to pierce the golden haze that rests over the various strata of New York life, this novel is one of the most direct and powerful, in that it does not concern itself with one little corner of the town, with some un-American and peculiar color of the kaleidoscope, but shows that part of New York life which is purely American in character, which is rapidly absorbing all the other elements and becoming typical of the city. And the picture as given here makes us stop and think.

GRACE ISABEL COLBRON.

* THE FAIR LAND TYROL.

This beautifully illustrated volume from the pen of W. D. McCrackan is a loving portrayal of the lands through which the author has made more than one pilgrimage. The topography, the art, the architecture, and the people of these interesting lands are subjected to discriminating treatment, and the volume bears every evidence of that care and scholarship which have distinguished the other works of our author.

Some of the material herein contained has previously appeared in *Harper's Monthly*, the *New England Magazine* and other periodicals. But some of it will be new to magazine readers, and the collection of it all in book form will be a welcome addition to our knowledge of the Tyrol and its people.

* The Unwritten Law. By Arthur Henry. A. S. Barnes & Co., New York.

* The Fair Land Tyrol. By W. D. McCrackan. 18mo. Cloth. Illustrated. Price \$1.60 net, 328 pages. L. C. Page & Co., Boston, Mass.

The work is divided into thirty-three chapters, each of them dealing with some special subject, and many of them distinguished by poetical touches that set it apart from the more conventional records of travel.

Mr. McCrackan writes well, as he always does, whether in the discussion of the disputed points of Christian Science, or even in the more fiercely controverted questions of political economy. It is known to our readers that Mr. McCrackan is a Single Taxer, and that he was for a term the president of the Manhattan Single Tax Club, during which time he efficiently conducted the affairs of that organization. In this work he writes not only with that intelligence which comes from a clear and unprejudiced mind, but also with that finer touch due to a loving sympathy with men and women generally, and with the men and women of the Tyrol particularly.

It has been said that women write the best books of travel, and this is true of more recent times when women have only really begun to write at all. The touch of the feminine is in Mr. McCrackan's style, which Coleridge, we believe, said was present in every finer masculine mind—and it is this subtle quality which lends an inexpressible charm to these pictures of the Tyrol and its people.

J. D. M.

The Women's Single Tax Club of Washington has elected for the ensuing year the following board of officers: Mrs. L. Lora Coope, Pres.; Mrs. Jennie L. Munroe, Vice-Pres.; Mrs. Gertrude Metcalf Mackenzie, Sec.; and Mrs. J. H. Root, Treas. Delegates from the club to the National Conference were Mrs. Coope, Mrs. Munroe, Mrs. M. C. Lohr, Mrs. John Hansen, and Mrs. Farren, with Miss York and Miss Bowen as alternates.

NOTE.

Our readers who fail to see their communications in this issue must bear with us. There has been much of interest crowded out of this number, among which is an article by Lawson Purdy, replying to Mr. Buell's contribution in the Spring number, an article by James P. Cadman, of Chicago, another by Fred. C. Leubuscher, one by W. E. Brokaw, another by A. Freeland and an interesting sketch of the new Single Tax, Mayor of Kansas City, Kan., Wm. S. Rose. In addition we have been compelled to omit a variety of interesting letters from perhaps a score of correspondents, which touch upon matters of more or less interest to the cause. As many of these as possible will be printed in our next issue. Among them are several communications in reply to Mr. Peter Aitken's Plea for Compensation from Michael Flurscheim, Edmund Corkhill and others.

ERRATA—In Mr. Samuel Milliken's communication in last issue, in reply to Mr. Aitken's Plea for Compensation, the types made Mr. Milliken say, "That which is just cannot rightly be imposed by force." The word "just" should read "unjust."

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