

SINGLE TAX REVIEW

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE
TAX AND TAX REFORM THROUGHOUT THE WORLD

CONFERENCE NUMBER

Special Contributors to This Number

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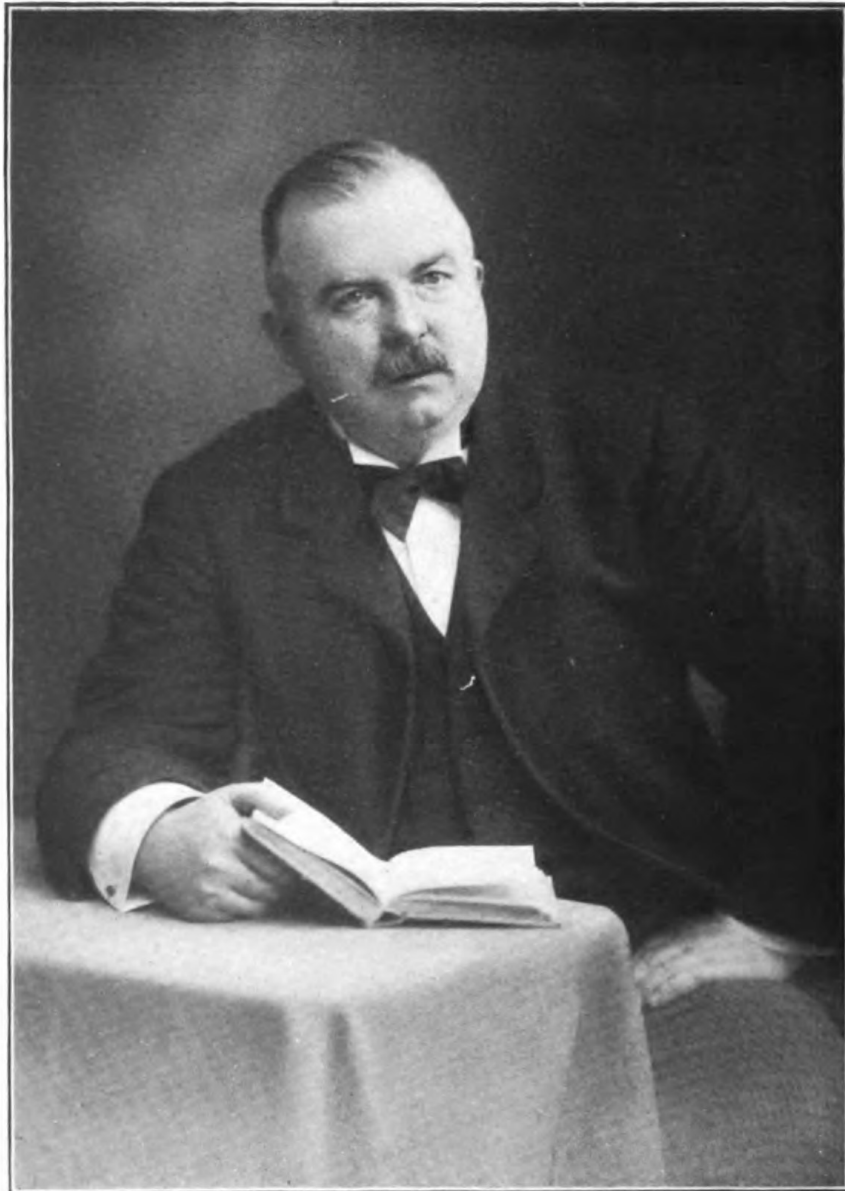
SINGLE TAX REVIEW,
JOSEPH DANA MILLER, Editor and Publisher.



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James J. Murphy

Father of the Conference and General Secretary American Single Tax League

(See page 43)

THE SINGLE TAX REVIEW

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

* LAND REFORM IN GERMANY.

(For the Review.)

By THOMAS C. HALL.

Ten years ago the outlook for any substantial reform of the land taxation was so poor that even enthusiastic advocates well nigh despaired and considered seriously the temporary disbanding of the society that had the matter in charge. To-day the progress is so rapid that it is almost impossible to follow from week to week the acceptance of various measures connected with the platform of the Land reformers. The rapid rise of the city and the industrial "extension of the land by intension" has so inflated land values that those who had taxation at heart were compelled to consider reforms in the taxation methods which had been based on autocratic agrarian needs. The whole subject of taxation in Germany as elsewhere is rapt in such technical obscurity that no two authorities can be found to give the same report on the subject.

It is the interest of a ruler or a ruling class to hide the exactions of taxation as much as possible. All kinds of indirect methods, tariff, excise, license, monopoly, etc. are therefore resorted to. At the same time in Germany there are great forces making for democracy. The free city of Germany has never been democratic, but incidentally it has made strongly for democracy. To-day it is the relatively free and self-governing German city that has entered most vigorously on the reform of landlord and speculative exactions. The central

* We print this article by Mr. Thomas Hall because it is in the main a fair statement of the progress of the land reform movement in Germany. But the time has come to point out the limitations of that movement. There is no question that the so-called Single Tax agitation in that country has for the most part been emasculated—that it is a movement of the moderates, approximating in a very small degree the movement in this country and Great Britain. This is the testimony of such acute first hand observers as Gustave Büscher, of Switzerland, and Johan Hansson, of Sweden, and it is borne out by such investigation as the REVIEW has been able to give it.

Therefore too large an inference must not be drawn from some of the statements in the preceding article. *Gemeinen Wert* tax is hardly a tax on site value; it is no special land tax at all: it is a tax on real estate, and is similar to New York city's tax, though only about one third as great. Our contributor is also in error regarding the *Umsatz Steuer* and the *Zuwachsteuer* as being different names for the same thing. The *Umsatz Steuer* is a mere

government has viewed the movement with a passive complacency to say the least. In part because the land reformers for the most part are anti-Socialistic, in part because the "newly rich" land speculator is abhorred by the older land holding ruling class, in part because the tax works well, and is an automatic piece of taxation machinery. Moreover, as modified in Germany the Single Tax harks back to older traditions of German life. (*Die Allemende in ihrer Sozialen Bedeutung*, by Professor Dr. K. Bucher.)

As might be expected the machinery of the Single Tax and even some of its ideals have been seriously modified in German practice. The underlying thought is that of John Stuart Mill and Henry George, i. e. that the communal increment should be recovered for communal needs. The first step therefore advocated by the land reform platform is the valuation of land according to the potential rather than the actual use value (*Gemeinen Wert*). The site value and not the actual use to which the land is put thus becomes the determining element. Hundreds of towns have at last seen this gold mine at the foot of the community and have in response to the "Boden reform" agitation accepted this as a principle. It bids fair in the near future to be the universal principle governing taxation. As local authorities determine within certain broad limits the method of local taxation the way is open for wide acceptance of the reform. It also happens that German towns are more given to various forms of commercial activity than American communities, and hence they are themselves large landlords. Many of them are constantly seeking cheap land. The land owner is asked when he undervalues it to value his own land, and is asked "would you sell it at that price?"

The effect has in some instances been little short of marvelous in establishing sane valuation. This need for holding and using land led to the adoption in the Code for the Empire (*Bürgerliches Gesetzbuch*) for provisions enabling towns to lease their lands under fair arrangements with the lessees for taking over the improvements at the expiration of the lease. Frankfurt has made splendid use of this, and is rapidly becoming, it is said, the largest landlord in Germany. Thus ground rents go into the pockets of the community whose labor makes them valuable and not into the pockets of drones, who "toil not neither do they spin." A still farther assertion of the com-

registration or transfer tax of a small per centage; the *Zuwachsteuer* is a tax on the increased values of land whenever land is sold at an advance, as Mr. Hall informs us. Were the *Zuwachsteuer* an annual tax it would be, if not in line with the philosophy of Henry George, at least with John Stuart Mill's timidly hazarded suggestion that future values might be recovered for the use of the community. Beyond the fact that the revenue so derived may aid in the abolition or reduction of more onerous taxes on industry it may well be doubted if it has any social effect.

The REVIEW deems it advisable thus to indicate what are the limitations of the German land reform movement. That much progress has been made is true; but it is also true that the movement has a long way yet to travel before it has caught up with the British or the American procession and that many of the laws advocated or secured by the boden reformers of that country are either halting, halfway measures, or—like the *Zuwachsteuer*—are useless or nearly so, and tend to confuse the essential principle.—*Editor Single Tax Review*.

munal interest in these real estate increments is the tax upon increased values of land whenever the land is sold at an advance. In a suburb of Berlin, for example, this tax called the "*Umsatz Steuer*" or "*Zuwachsteuer*" is in operation. The little town is Wilmersdorf, and in 1894 had a total income from ground rent of 10,735 marks. In 1895 the taxation according to the common value was introduced, together with an increment tax on all transfers of land. The result was in 1901 that the town raised the sum of 621,000 marks from ground rent, and 270,000 marks from transfer tax. This was in spite of the fact that the tax is only 2 per cent. on ground rent and one per cent. on transfers. This enabled Wilmersdorf to add schools, public parks, and such other local improvements as to entirely change the character of the town and make it a much sought town of homes. In Prussia alone 220 towns and country districts accepted the tax on site value, and among these are such important places as Königsberg, Memel, Charlottenburg, Spandau, Stettin, Breslau, Erfurt, Magdeburg, Kiel, Dortmund, Marburg, Weisbaden, Archen, Bonn, Coblenz, Coln, Dusseldorf, Essen. Since 1905 the progress has been especially rapid, so marked has been the success of the method.

As with us, so in German towns the values that arose from public improvements were gobbled up by selfish speculators who knew beforehand of these intended changes. Now German towns are beginning to acquire the land thus improved, and by advantageous leases under the provisions of Section 1012-1017 of the Imperial Code (*Das Bürgerliche Gesetzbuch*) are becoming the heirs themselves of the values they create. The proposed canals that are to link the water highways of Germany will produce land values of undreamed proportions. The land reformers are now engaged in a fierce agitation to secure these values to the State instead of squandering them on rich real estate speculators.

Without question the beauty and order of German towns is in large degree due to the great and increasing exercise by the town of the rights of communal control. Such reckless franchise wastes as we have been guilty of are unknown in Germany. At the same time, real estate speculation has done great harm, and none too soon has the Single Tax movement been begun. The movement is held by the indefatigable Adolf Damaschke, whose familiarity with the works of Henry George appears on every hand, and it numbers now over a quarter of a million paying members. The principal organ is "*Bodenreform*," appearing every two weeks, Berlin Lessing strasse No. 11, and has been published for seventeen years. But there is also a "*Jahrbuch der Boden Reform*" which appears quarterly, and whose contents are on the highest plane of political economic thinking. Such men as Wagner of Berlin have given the movement unwavering support, and the brilliant success of the plan in the new Kiantshou colony has made the discussion of the subject necessary in every class room of political economy in Germany.

There is an excellent federation of town government in Germany, which undertakes expositions of town improvements, and has regular meetings and discussions of all common interests. Here also the Single Tax advocate has

had his best chance and whole towns have officially become members of the Single Tax (Boden Reform) Association.

The literature is now enormous. A few things are especially worth noting as "*Wie die Landordnung von Kiautschou entstand*," by Admiralitätsrat Dr. Schrameier, and Adolf Wagner's "*Die finanzielle Mitbeteiligung der Gemeinden an Kulterellen Staatseinrichtungen*," Berlin, 1904, and the work of Damaschke "*Die Boden Reform*," Berlin, which has passed through many editions.

NATIONAL SINGLE TAX CONFERENCE.

(COMPILED FROM THE OFFICIAL MINUTES OF JOSEPH DANA MILLER, SECRETARY OF THE CONFERENCE.)

Hours before the first day's session of the two days' conference that resulted in the formation of a National Single Tax League was called to order, introductions and handshakings were in progress in the lobbies and parlor of the Plaza Assembly Rooms, on East 59th street, this city, on the morning of Monday, Nov. 18th. Though the morning session had been set for 10 A. M. many of the visiting members, and indeed a number of resident Single Taxers, were late in putting in an appearance, so that it was 11:45 when Chairman Ross opened the meeting in a short speech and reminded the members of the conference of the serious business that had called them together.

It was an inspiring moment. Here for the first time in fourteen years were met in a national gathering a group of those who in season and out had upborne the banner of industrial freedom. In numbers the conference was far from being representative of our cause. But there were present delegates whose names were familiar to us as long ago as the beginnings of the movement, and there were a number of the younger spirits. California, Florida, Ohio, Illinois, Alabama, Maryland, Connecticut, Pennsylvania, Massachusetts, Washington, D. C., and Canada had sent representatives. Sweden, that progressive little democracy under an anomalous monarchy, where Single Tax principles are beginning to be talked about, had sent Johan Hansson, who sat an intently interested spectator of one phase of the movement whose progress he has watched in so many countries. There were no regrets at the numerically small attendance, which was much increased on the second day, for all present felt the inspiration of the occasion, which was not so much an assembling of Single Taxers as a business meeting, so to speak, of the workers in the cause who comprise the advance guard of the great army.

The proceedings opened with the nomination by John J. Murphy of Mr. Joseph Dana Miller as permanent secretary of the conference. Mr. Miller was unanimously chosen. On nomination of Hon. Robert Baker, Senator Howe, of

Cleveland, was elected temporary chairman of the conference. Mr. Howe on taking the chair was greeted with applause. He made a short address reviewing the situation and touching upon the work that was before the convention.

Mr. Frederick C. Leubuscher, president of the Manhattan Single Tax Club, made the following address of welcome :

ADDRESS OF F. C. LEUBUSCHER.

It is customary for the Mayor of a city in which a convention or conference, non-political in character, is held, to welcome the visiting delegates. The Single Taxers of Greater New York have refrained from inviting the present occupants of our mayor's chair to do these honors because it seems to us to be more fitting that the representatives of Single Taxers in twenty-five States and in Canada should be welcomed by their brothers and sisters to this imperial city. For it was here, at the Jefferson dinner last spring, our able but modest co-worker, John J. Murphy, first broached the idea of a conference to revivify our great movement. Here, too, on Decoration Day was held the successful preliminary conference that decided to issue a call for this gathering; and all the multifarious necessary details of communicating with the Single Taxers of the country were worked out in this city. Above all, it was here that the prophet Henry George fought and died.

It is fitting therefor that we of the Manhattan Single Tax Club, which is almost as old as the movement itself, and of our sister organization, the Brooklyn Single Tax Club, should welcome to our home city our brethren and sisters from the rest of North America.

When the mayor of a small city delivers the address of welcome he usually points with what he calls pardonable pride to its manufactories, art galleries, public works and parks. In this great center of almost five million souls, there is no need to "point with pride," for we have everything that all other cities have, and much more besides. A few weeks ago I could not have truthfully made such a claim, for the only gold mine New York then possessed consisted in our enormous land values, and New York does not dig in that mine but only a few of its specially favored citizens. Three or four weeks ago, however, gold was actually discovered under the bed of the East River where a tunnel is being dug; so that when our landlords get ready to stake their claims, this imperial city will possess a mining camp within its boundaries as well as farms and fisheries.

We bid you welcome to a City in which the assessed land values are \$3,563,000,000, while the improvement values are only \$2,140,000,000. The 3 1/2 billions of land value alone is greater than the assessed value of all the real estate, improvements included, in the State of Pennsylvania, and nearly twice as great as the value of all real estate, including improvements, in the rest of the State of New York. Take an area of six square miles in the district in which this hall is located, and you will find that the land alone is as-

essed to an amount greater than the assessed value of all the real estate in the State of Missouri.

These are not the wild ravings of a Single Tax crank bent on making facts and figures suits his theories, but are dry-as-dust-statistics taken from the last annual report of our Commissioner of Taxes and Assessments. Indeed the very language of my comparison with other States is cribbed from that report.

The average sight seer, on a "Seeing New York" automobile, as he gazes open-mouthed at the magnificent palaces on Fifth Avenue and the 40 story sky-scrapers on Broadway, does not realize that the land on which such buildings are erected is the more valuable of the two. Our Tax Commissioners published their report only a few weeks ago as though they had this conference in mind, for it reads at times like a Single Tax tract: "As population increases the value of land increases more rapidly than the value of improvements until a condition is reached, like that of the financial section of the Borough of Manhattan, where it is almost impossible to erect a building equal in value to the land on which it stands."

While we are proud to welcome you to a city of 326 square miles, we are not so proud of the way in which the population is spread over that vast area. In the Borough of Manhattan an average of one hundred thousand people live on a square mile, while little more than one thousand per square mile live in the Boroughs of Queens and Richmond. The workingmen huddled together in the tenements of Manhattan and Brooklyn would gladly live in cottages in Queens and Richmond were not large areas there held out of use by the land speculator.

May your stay among us be as pleasant to you as it is welcome to us, but, above all, may your deliberations result in the organization of an abolition movement that shall strike the shackles from off all the industrial slaves and make of this earth a heaven.

On the conclusion of Mr. Leubuscher's address, which was followed by applause and hand clapping, a committee of five were appointed to make up the roll of the convention. This committee consisted of Messrs. Polak, Van Vleck, Warren, Powell, and Mrs. Ryan. The roll was called, each member rising in his seat. It was moved by Mr. Murphy that roll call as read constitute the roll of the convention, and this motion was carried.

The following Committee on Rules was then appointed: Messrs. Harold S. Sudell, Bolton Hall, Wm. Preston Hill, Mrs. Jennie L. Monroe, John M. Dorney, Fred J. Miller, and Miss Katharine K. Musson.

A Committee on Organization for the conference was appointed: Messrs. L. S. Dickie, L. F. C. Garvin, R. F. Powell, Dr. Wm. N. Hill, Hon. Robert Baker, Theo. J. Amberg, and Miss Charlotte E. Schetter.

Mr. Joseph Dana Miller then delivered an address on "The Progress of the Movement to Date," part of which follows:

ADDRESS OF J. D. MILLER.

I am aware that to those not interested in a reform any claim of its progress made by its friends will seem in the absence of visible signs, to be attributable to the natural enthusiasm of the zealot. While the tendency of the advocate of a truth to magnify what is trivial or incidental, may be admitted, yet I think it is nevertheless true that the advocate actively warring for a principle is no more likely to be deceived than the individual who watches the phenomenon unsympathetically from without. For the latter will be impressed only by such incidents as are large enough to receive popular or newspaper recognition; the lesser minutiae of happenings, the gathering volume of smaller occurrences, possessing cumulatively a significance, are more than likely to be lost upon him. To these latter, who are of course the great majority, the progress of the Single Tax movement will seem to have been arrested by the death of Henry George in 1897, and to have almost ceased with the decline of popular interest in his theories. Yet I venture to assert that the Single Tax is to-day more widely accepted than at any time in its history.

This is testified to in the altered attitude of thoughtful minds toward its advocates. We are no longer stigmatized as anarchists and disturbers of social order. Attempts to find new objects of taxation have not been wholly abandoned; nevertheless, there is a sensibly increasing appreciation of the fact that the efforts to tax personalty are unavailing; governors no longer propose new and drastic measures for its enforcement. There is, too, an increasing disinclination to accept the conclusions of political economy, the professors of which are busy readjusting their theories to meet the new skepticism.

A great truth does not enter the world; it is always in the world. Truth does not blaze to eyes of any single individual, surveying the expanse of human experience, like Keats Balboa,

“Silent upon a peak in Darien.”

Truth comes to us in broken lights.

Henry George did not discover a great truth; he emphasized it—and with what splendid emphasis! “’Tis his at last who says it best,” somewhere says Lowell. Amerigo Vespucci found America, but it was Columbus who gave it to the world. Others before George, with indistinct vision, had descried the continent of the new hope, had embarked on voyages of discovery, and had returned with stories quaint as those of Marco Polo. But George alone had returned with map and chart and compass; he like Vespucci had trod the new continent, but like Columbus also, had given that continent to a world. So we may say proudly of the leader whom we delight to honor that he has doubled the world’s area for the children of men—doing what the others had hardly dreamed of doing.

We know these men and they are great names, the precursors of Henry George—Gerrard Winstanley, Spence, Ogilvie, Dove, and that knot of brilliant Frenchman to whom George has dedicated “Protection or Free Trade.”

Perhaps it is not too much to say that here in this city where Mr. George's two great triumphs were won—the last in which he triumphed in a glorious death—we take positively and relatively more economic rent than is taken in any city in the world, with the possible exception of New Zealand.

With the New York mayoralty contest in 1886 in which Mr. George ran for the chief executive office of the city, which then comprised only what is now known as the Borough of Manhattan, the Single Tax movement in this city began. Many of us as very young men were converted at that time. In this city we have done something—we have done much. We have a separate assessment of land and improvements, and we have a par value assessment law. This was secured through the efforts of Single Taxers.

MASSACHUSETTS.

Going from New York to Boston the progress we have made under the marvelously tactful leadership of Mr. C. B. Fillebrown, president of the Massachusetts League, is evidenced in the friendly attitude of the Boston press as well as the *Republican* of Springfield, by all odds the best exemplar of high class journalism in the United States to-day. Numbers of eminent converts have been made in that State—converts at least to the first step we would take, who are perhaps more efficient influences than they would be were they to be designated as Single Taxers, or as accepting our doctrines in their fulness.

CLEVELAND

In Cleveland, too, the Single Tax is slowly winning out. Let us make no mistake about this. It would be so even if it were only because the Mayor, whose policies have continuously triumphed, had dedicated his life and splendid talents to the cause of Progress and Poverty. This would of itself be the means of emphasising how clear sighted and efficient a true knowledge of economic laws can make a public official—and that the best mayor of the best governed city in the United States is one with us in hope and belief. But the fight in Cleveland is more than this. Those very policies tend to our goal—they are making for our triumph. If there are any newspaper men here I want to tell them in confidence if they will promise to let it go no further than their readers, that Tom Johnson doesn't care a straw for three cent fares, or even for municipal ownership of street car lines. If that were the goal he would have abandoned it long ago. If we will read his purposes beneath his policies we can determine the goal for ourselves. Behind his policies, growing ever larger and larger to popular apprehension, is that purpose, big with hope for the race, which we of this convention have met to confer upon, and to endow if possible with the power that comes of fuller co-operation and greater organized effort.

GREAT BRITAIN.

One of the most gratifying signs of progress is the advance made in Great Britain. The fight has begun there in the introduction into the House of

Commons of what is known as the Scottish Land Bill, which was passed by the Commons by a large majority, and turned down by the House of Lords.

This bill provides for the rating of land values for municipal, but not for imperial purposes. It is a small beginning, but that is not particularly significant. What is significant is the spirit in which this fight has begun. Neither the friends nor the enemies of the measure are under any delusion as to what it means. By the friends of the movement, even by Sir Henry Campbell-Bannerman himself, it is hailed as a beginning only, in words that leave no doubt of his intention, and by its enemies it is condemned for what it is—namely, as embodying the doctrine of Henry George, who taught that the land of a country was for the people of that country, and not for the lords of its dominion.

Unquestionably the local sentiment as embodied in the views of the municipal councils has moved faster than the convictions of Parliament, and this has urged Parliament to move more rapidly than it otherwise would. That such local sentiment can be traced to the work of our Single Tax brothers, with their effective organization—an organization which meets every day in the year now—is proof of the efficiency of co-operation and the loyal support that British Single Taxers have given to organized work in that country. We must not be too sanguine, but it now seems entirely likely that we are on the eve of a great triumph for our principles in the United Kingdom. It is not going to be done all at once. As young Winston Churchill said in that remarkable speech at Drury Lane Theatre, "They had pulled the curtain up on a piece that was going to have a long run."

Now let us go a little ways back to realize how this movement of ours has grown. A few years ago, to quote Mr. Asquith, it was regarded as a fad of economic doctrinaires. It has now behind it the active and growing support of almost all the great urban communities of the Kingdom. Yet it will be remembered that when Henry George lectured in England, though he received the blessing of John Ruskin, and was listened to respectfully at Cambridge, he was received with open hostility by Oxford, and the Liverpool Reform Club hastened to rescind the invitation it had extended to him. In 1902 the Commons rejected a bill to tax land values by a majority of 71, and in 1905 by a majority of 90. Yet in the last general election every liberal candidate with two or three exceptions was pledged to the taxation of land values. Is there any movement in history that has advanced with such rapid strides?

NEW ZEALAND.

A British Parliamentary document has just been issued showing the effect of land value taxation in New Zealand, New South Wales and South Australia. This Parliamentary blue book shows that the tax, in the very words of the report, "stimulates building," "renders it unprofitable to hold land for prospective increment in value." "It has compelled" (again in the language of the Report) "owners either to build or to sell to those who would build." The largely increased building and re-building in Wellington is attributed in the

report to the imposition of the new tax. This blue book tells us that rents show a tendency to decrease, not to increase. All that Single Taxers confidently predict as a result of the application of their principles, has been effected by a crude, blundering, and inadequate adoption of such principles. This Mr. Regan in a recent number of *THE SINGLE TAX REVIEW*, has pointed out in an elaborate resume of what has been done in his adopted country of New Zealand. But inadequate as it is, what wonders it has effected, quite sufficient several years ago to convert Mr. Connolly, then our consul to Auckland, who in his official capacity of consul had come to that country to scoff and had remained to pray.

GERMANY.

Let us now turn to Germany. Nine years ago the German government began taxing the land of the newly acquired colony of Kiautchou 6 per cent. on its capital value. It may have been the force of example that induced city after city in Germany to follow that same system of raising revenue. This tax is small, from 2 to 5 per mille of the selling value of land. But it is levied on all land alike, whether improved or unimproved, and three hundred cities and towns have adopted it—practically all the larger communities. In addition to this many German cities have adopted an increment tax, to be paid when the land changes hands. This tax is termed the *zuwachsteuer* and is rapidly becoming a favorite mode with German municipalities of recovering increment values attaching to land. This tax cannot have any marked social effect, but this way of regarding land has led to a broader policy in the acquirement of such land as is increased in value by the building of public improvements and leasing by town governments. And this policy is now being urged in the larger national schemes of canal construction, and Germany is on the way to make greater gains, since this policy must grow by what it feeds on. German cities do not squander their franchise rights as we do, and this has resulted in their retaining much of that value, which with us goes into the pocket of the franchise landlord.

After touching upon the progress that has been made in Sweden and Denmark, and the recent labors of Robert Braun in Hungary, Mr. Miller concluded as follows :

This is a brief and all too inadequate summary of the chief facts of our progress. A beginning had been made. It now devolves upon us to take up the work anew under organization, to win other victories and to make other converts. This splendid convention augurs well for the spirit in which the work of the coming year will be entered upon.

Long and arduous is the war for human rights. . But happy indeed is the young man or young woman who possessing youth and strength is enlisted in this struggle. How poor in comparison, with the paucity of like glorious opportunities, seem the generations that have preceded ours. The Scripture somewhere says, I think, that hapless is that people who do not possess a vision. Here is a vision indeed. Here, too, are triumphs to be won, not for isolated communities, not for a nation alone, but for the race ! How it thrills

one to think that to every step of our progress the heart of all humanity must beat time!

Mr. John J. Murphy made a short speech on "The Objects of the Conference." The session adjourned at one o'clock for dinner.

AFTERNOON SESSION OF FIRST DAY.

The Conference re-convened at 2:45 P. M., and listened to the committee on Rules and the Committee on Conference Organization, the reports of which were adopted. The latter committee recommended the following as permanent officers: Chairman, W. A. Douglass, Toronto; Vice-Chairmen, Wm. Lloyd Garrison, Boston, Mass.; Dr. Wm. Preston Hill, St. Louis, Mo.; Hon. Brand Whitlock, Toledo, Ohio; Mrs. Jennie L. Munroe, Washington, D. C.; John B. Howarth, Detroit, Mich.; Secretary, Joseph Dana Miller, New York; Assistant Secretaries, Chas. J. Ogle, Baltimore, Md.; and W. E. Barker, New York City.

W. A. Douglass on taking the chair said in part:

"When I started for this conference I dreamed of no such honor as this. From away in the far desolate north, away beyond the bounds of the United States I came here trying to do what I could by shouting in the army of the Lord, where I have shouted for the last twenty years, often under the most extraordinary circumstances.

I do not like to boast, but some times when I look back at the past I cannot help but think, in a sense, of my own utter recklessness.

Occupying a prominent position, as I did, with a financial institution, and knowing that the whole Board of Directors would be opposed to me, I allowed my name to be presented as the President of the Single Tax Association, at a time when it was small, when there were only a few of us and we were looked upon as communists, anarchists and everything else that was bad, ready to withdraw the linch-pin from beneath the chariot of society, and let it fall back into chaos. That is about the reputation that we had at that time.

It was then I wrote a little pamphlet, a very humble little pamphlet, after it was published I handed, in the most innocent way, a copy of it to a friend of mine who was the editor of a religious paper. Within the next week, to my amazement, I found myself there described in the most scathing terms. I was misrepresented in all that I had put forward in that little argument, and by which I had tried to show that a man who gets a piece of land and says to the whole of humanity, "you shan't work here" puts on the necks of his fellow men a weight to keep them crushed down to hopeless, helpless poverty. Well, the description given of me in that paper was such, that happening to fall in the hands of my wife, in humility she went to her room and wept tears at the vile thing I was described there. And this paper was an organ of the church and the editor a man who had been my friend.

That was not the end of it. They continued to attack and threaten, but

I was unshaken, I survived it, and then they went to a man of some power and tried to stab me in the back, tried to have me dismissed. Well, I am here to-day, and the English Parliament is proclaiming the grand doctrine of "the land for the people. (Applause).

I am very glad to be here to-day. I have spoken to my friends when I came to the United States to this conference and the possibility of what we can do if we can combine in organization. Why, just look at the men, great and wise men, we ought to have traversing the continent proclaiming the glorious news to the public. Take our good friend, Mr. Wolf, take our beloved friend Billy Radcliff, and Mr. Baker. If we had men going to all the small towns, men belonging to an organization, getting up organizations of a few members, and doing the work which has heretofore been done in a personal way, I believe we would accomplish wonders."

On the conclusion of Mr. Douglass' remarks Mr. Murphy introduced a resolution providing for the creation of the American Single Tax League and declaring the purpose of the League to spread the knowledge of the fact that the value of land exclusive of improvements therein and thereon is the product and should be the property of the community." The resolution further declared that "This common ownership of land value, can be secured together with individual possession of land by exempting from taxation all labor products including improvements on land, and taking by taxation the rental value of land to pay governmental expenses." The resolutions further provided that the conference confer upon the governing body of the League the widest discretion in the advancement of those principles.

The point of order was raised by Mr. W. E. Barker that these resolutions must in accordance with the report of the Committee on Rules adopted at the morning session, be referred to a Committee on Resolutions, which point of order was decided well taken.

The conference now resolved itself into a Committee of the Whole and proceeded to discuss the resolution of Mr. Murphy, after a time limit had been imposed on each speaker. On these resolutions there was a general discussion lasting the entire afternoon, and there were few of those present who did not take part. Perhaps there were some in attendance who felt that much of this was waste of time, yet accuracy of definition is important, and it was the struggle to attain this accuracy in the resolutions that occasioned the most prolonged, but by no means profitless nor uninteresting debate of the two sessions. Among those who participated in the discussion were Messrs. Murphy, Lebuscher, Hall, Wolf, Baker, H. C. Niles, Leonard Tuttle, McLees, and others. This led Mr. Murphy to say that "if any one believed that any committee could draw up a set of resolutions that would meet with the approval of the convention without criticism has greater faith in the wisdom of the chairman to appoint that committee and greater belief in the unanimity of Single Taxers in doctrines and methods than he had."

Senator Howe said: "I among others have worked for possibly ten

years for the purpose of getting together with the Single Taxers of America. We are here for two days and we have spent a good part of one day discussing economic formulas, every one of which is substantially correct. I came here, as others came, to see if we can focus our attention on how to promote the common ownership of land, to give the community that which the community creates. The way we express our ideas is important, but that is merely form. We can all agree as to that, and I insist that to use up one half of our time in discussing things about which we are all agreed is not what we are here for."

It may be interesting to the readers of the REVIEW to know the verbal points on which differences developed were the words "common ownership," whether of land or land value, and the words "rent" or "land value." The resolutions as finally reported out of the committee to which they were referred, and adopted by the conference, appear with others on another page.

The Conference having now resolved itself out of the committee of the Whole it was moved by Mrs. Frye that we proceed to the appointment of a committee on Resolutions. The following named gentlemen were appointed from names suggested by the members: John J. Murphy, Governor Garvin, Bolton Hall, Thos. P. Ryan, E. Q. Norton, Will Ross, Charles R. Eckert, Frank Stephens, Senator Howe, Mrs. Munroe, F. C. Leubuscher, Joseph Dana Miller, E. B. Gaston, Miss Katherine L. Musson, Mrs. Thomas P. Ryan, Leonard Tuttle, J. V. Gillon, and E. Yancey Cohen.

After the offering of resolutions by a half dozen or more of the members, the reading by Secretary Barker of a greeting from Nebraska Single Taxers, and announcement by Fred C. Leubuscher, President of the Manhattan Single Tax Club, of the public meeting and banquet, the first day's session was at an end.

SECOND DAY—NOVEMBER 19TH.

The second day's proceedings opened with W. A. Douglass in the chair. Chairman Douglass said :

"I am very glad to be able to welcome so many women in the convention, and believing, as we do, in the rights of women, this morning we will be presided over by an excellent lady.

I am told that yesterday afternoon we were a little disorderly ; somebody told me that. Now we are going to put a lady in charge this morning and remember that you have got to be on your good behavior.

A friend of mine not long ago said "some person tells me that I make a good chairman, and that reminds me of a lady that got married and some lady congratulated her that she had gotten a model husband, and she went to the dictionary and found that it meant a small imitation of the genuine article. Now that applies to me, but does not apply to my friend, Mrs. Munroe.

Mrs. Munroe will now take charge of the meeting."

Mrs. Munroe, on assuming the chair, thanked the conference for the honor conferred, and announced the report of the Committee on Resolutions.

The resolutions adopted by the convention are appended to this report, and the debate that followed occupied a good part of this session. Perhaps the resolution that occasioned the most discussion was the following: "Resolved, That no tax or duty shall be laid upon articles imported into the United States, or any place subject to its jurisdiction, but a direct tax may be levied upon land according to its value, but not in excess of its present value, provided land owned by the United States, or any State or subdivision thereof shall be exempt from taxation."

Mr. Wallace, of Freeport, N. Y., made a very earnest speech protesting against the adoption of these resolutions as excluding those sincere believers in protection who had progressed sufficiently far with us to believe in the taxation of land values and the removal of taxation on improvements. Senator Howe pointed out that this was a national conference, and that we were dealing with national matters, while the matter to which Mr. Wallace referred must be dealt with by the States. Mr. J. P. Kohler, of Brooklyn, opposed the resolutions because "the United States should not go into direct taxation of land values. This is a matter for the States, and not for the Federal Government, which should tax each State according to its representation in the Congress, and let each State make its direct tax on the land." Mr. Powell moved to lay the resolution on the table, and this motion was seconded and carried. It was again taken from the table, and referred back to the committee for revision to conform to the sense of the convention in its opposition to any federal taxes on land values.

It seemed to be the sense of the convention that the Resolutions conferring power upon the governing board of the league should be so worded as to guard against the organization being drawn into the support of political candidates and this was perhaps best expressed by Mr. Wolf of Fairhope, who said:

"For fifteen years I was very near to our leader Henry George, and I think I am in a position to know his attitude in regard to political action. He recognized the fact, as all of us do, that we cannot accomplish, can only attain our end by political action, but he did not wish to confuse a purely propaganda effort with political action.

Now we are here representing the whole of America, with all kinds of ideas and all kinds of political schemes (Voice from audience "and Canada.")

Canada I believe is in America. Now do not let us mix these things up with politics. Let us keep this continental Association for the propaganda of our ideas and leave the different sections of the country, the different sections of America, to do just as the people of that section prefer to do in regard to political action.

I really think that the resolution ought to be left just as it is presented."

To this Mr. Doubleday of Brooklyn added: "I want to say that I think there is every reason to justify the conviction that there is always danger of the large body of Single Taxers being drawn in the direction of some particular man or party in which action we cannot all agree. I imagine that is largely the cause of this carefulness lest we be led into an attitude where the power

might be applied to the dissatisfaction of some who are Single Taxers. Now what Mr. Wolf has said is absolutely true. So while throwing no hamper upon our individual efforts, let us reserve our organization work for the propaganda of our ideas and for nothing else. That is not a barrier in the way of our work. I think those who have friends they would like to see promoted to office, can rest their case with perfect security in their various home clubs and organizations. There we can organize the forces of our influence in the direction of those we wish to elect."

Mr. Hill, of Baltimore, made a plea for Washington, D. C., as the headquarters of the League. When it was pointed out that the most active secretary that we could possibly get for the League, the gentleman named in the Report of Committee on Plan and Scope" was a resident of New York City, Mr. Hill withdrew his motion and substituted one authorizing the Committee to have its headquarters either in New York or Washington, as in the future may be considered advisable.

Miss Maud Malone, of New York, moved to amend the report of the Committee on Plan of Organization by providing for three women vice-presidents. This motion was carried.

Senator Howe spoke to his resolutions providing for the printing of general leaflets and tracts for distribution. Mr. W. A. Douglass and Mr. "Billy" Radcliffe also spoke to these resolutions.

Mr. Polak, of New York City, offered a resolution providing for the enactment of a statute giving option to municipalities and counties to exempt from taxation improvements not to exceed three thousand dollars in value on any one separately assessed parcel. Mr. Leubuscher and Senator Howe spoke to these resolutions.

AFTERNOON SESSION OF SECOND DAY.

Meeting was called to order by Mrs. Munroe.

Governor Garvin spoke in advocacy of concentrating to some extent our forces upon Rhode Island, urging that with systematized effort and the presence of John Z. White and "Billy" Radcliffe the two Houses of the State might be captured, even the city of Providence, "and when you get the city of Providence," said the Governor, "you have got the State." This motion was referred to the Executive Committee.

On motion of Senator Howe that the conference now proceed to the consideration of ways and means for the effective promotion of the Single Tax, the conference listened to Mr. Sudell, of Philadelphia, in advocacy of an agitation to secure the separate assessment of land values and improvements in the various States. Mr. Sudell said:

"So far as I know there is not a State in the Union doing this to-day. In Massachusetts they have had it for a number of years, but it does not really separate, because in the improvements there are only counted the buildings, so in the country districts the farms which we count as improvements are

counted in land value. You cannot show the farmer how much land value he really has, and so far as I know there is not really a separation of land value and improvements made in any State in the Union. I may be wrong, but I have seen no figures. Now, it is done and done very effectively in New York City, and I cannot conceive of any better method of Single Tax agitation than giving the relative proportion of improvements and land value in the country so we can lay the argument and figures before our farming population. Our difficulty is not with the city population. The farmers have an idea that we are going to lay all the tax on their land and it is very difficult to disabuse them of that idea."

Mr. Will Ryan, of New York, who had just returned from the National Tax Conference at Columbus, at the invitation of the convention now took the floor, and spoke of the constitutional inhibitions in many States interfering with needed changes in the tax laws that legislatures might be prevailed upon to make in response to enlightened public sentiment. Mr. Ryan urged that we should address ourselves to the work of helping to remove these obstructions in the way, when progress was making among the people in that direction. Mr. Ryan instanced Minnesota, where such an amendment had passed, this State now being on the eve of making changes in the tax laws; Montana, which will vote on such a constitutional amendment next November; and Kentucky, where it is hoped a bill will be introduced at this session.

Mr. Warren, of Detroit, spoke upon his Liberian colonization project, and Mr. Hill, of Maryland, who is well acquainted with the work of the American Colonization Society, added a few words to those of Mr. Warren.

Mr. Chas. D. Ryan of Philadelphia, on the invitation of the Conference explained his letter writing scheme. Mr. Ryan is a young man, full of that enthusiasm which animated so many of us twenty years ago—and which not all of us have succeeded in retaining—and the Conference listened with interest to him while he explained his methods of work, and rewarded him with generous applause when he resumed his seat.

Mr. Norton, of Daphne, Alabama, outlined the advantages of securing Single Tax matter in papers making use of "plates" or "ready prints."

Mr. M. W. Norwalk, of New York, moved that a tax of one dollar be collected by the officers of the League from each Single Taxer, which would entitle him to membership in the League, also to be a delegate or send a proxy delegate to the conventions. This motion was referred to the committee.

Mr. Wm. Lloyd Garrison whose name had been selected for the presidency by the Committee on Organization rose and declined the honor. Henry George, Jr., was nominated but also declined, saying: "I do not think my name in this connection would lend anything to the work. I think it would be far better for this convention to elect some one else of prominence whose name would give weight to the League." Mr. Brown, of Fairhope, now placed Mr. Daniel Kiefer in nomination; Mr. Kiefer declined. Mr. Kohler, of Brooklyn, nominated Governor Garvin who also declined. Mr. Bolton Hall

was nominated by Mr. Sudell, of Philadelphia, and there being no other candidates, Mr. Hall was elected by acclamation.

It was now moved and carried that the officers elected be empowered to carry out the duties of the Executive Committee until such committee was appointed. Mr. Bengough, of Toronto, now rose and said: "I think action should be taken to formally adopt THE SINGLE TAX REVIEW as the national organ of the conference." Mr. Gaston of Fairhope, editor of the *Fairhope Courier*, while paying a high compliment to the REVIEW, objected to the term "organ," and the motion was amended by Governor Garvin that the REVIEW be adopted as "the medium of communication between the executive committee of the League and the Single Taxers of the United States," and the motion unanimously prevailed.

The last act of the Conference was the adoption on motion of Mrs. Ryan of Brooklyn of the badge designed by Miss Hicks as the emblem of the League, with the addition of the words, "The American Single Tax League." Included in the motion which was carried with enthusiasm, was an expression of the thanks of the Conference to the lady whose artistic labors had furnished the body of our believers with so appropriate an emblem.

Thus ended in a spirit of enthusiasm and high hope the National Conference of 1907, which has rung up the curtain on a new era of activity in a movement begun in a mayoralty campaign in this city twenty-one years ago.

REPORTS OF COMMITTEES AND RESOLUTIONS AS FINALLY AMENDED AND ADOPTED.

Following is the Report of the Committee on Plan and Scope presenting the Plan of Organization, which was adopted as amended and constitutes the law under which the organization will proceed to do its work:

The governing body shall consist of a president, seven vice-presidents, three of whom shall be women, a general secretary, a treasurer, and an executive committee which shall consist of five members from each state and territory of the United States, and each province of the dominion of Canada.

Each state, territory or province that is represented at this conference, or has signified its intention of being so represented, shall select its committeemen, and this committee thus constituted shall have the power to add the names of committeemen as state organizations are developed.

The officers and executive committee shall hold office until their successors are elected at the next conference.

The governing body shall have the power to fill vacancies, and shall embody the principles of the Initiative and Referendum in their by-laws.

The Committee further recommend the selection of the following board of officers :

President Bolton Hall, 1st Vice-President, James W. Bucklin, of Colorado, 2nd Vice-President, Warren Worth Bailey, of Penn., 3rd Vice-President, Jackson H. Ralston, of District of Columbia, 4th Vice-President, Wm. A.

Douglass, of Toronto, 5th Vice-President, Mrs. John S. Crosby, of New York, 6th Vice-President, Mrs. Frances M. Milne, of California, 7th Vice-President, Miss Margaret Haley, of Chicago. General Secretary, John J. Murphy, Treasurer, Chas. H. Ingersoll.

PRESENTED BY JOHN J. MURPHY.

This conference hereby organizes the American Single Tax League. The purposes of the League shall be to secure the adoption of the Single Tax by the direct presentation of its principles and to spread the knowledge of the fact that the value of land, exclusive of improvements therein and thereon, is the product and should be the property of the Community, and not of individuals.

This common ownership of land value can be secured, together with individual possession of land, by exempting from taxation all labor products, including improvements on land, and taking, by taxation, the rental value of land for Governmental expenses.

Therefore this Conference confers upon the Governing Body of the League, when created, the widest discretion as to methods of propaganda and use of the funds of the League for the advancement of the principals above outlined.

PRESENTED BY MR. POLAK, OF NEW YORK

Resolved: that the delegates to this conference be urged to agitate for the enactment of a statute in their respective states giving the option to Counties and Municipalities, of exempting from taxation improvements not to exceed three thousand dollars in value on any one separately assessed parcel.

PRESENTED BY GOV. GARVIN.

Resolved: That we approve such an amendment to the United States Constitution as shall provide in Article xvii, That no tax or duty shall be laid upon articles imported into the United States, or any place subject to its jurisdiction, but the revenue needed should be derived from land values. Provided, that land owned by the United States, or by any state or subdivision thereof, shall be exempt from taxation.

PRESENTED BY GOV. GARVIN.

We declare that all values created by the community go to increase the rent of the land and that the people are equally entitled to that rent, because all have equal right to the land. "The earth is for all."

PRESENTED BY MISS MAUD MALONE, OF NEW YORK.

Resolved: That the American Single Tax Conference is in favor of the passage of the proposed amendment to the U. S. Constitution securing for women the right of suffrage.

PRESENTED BY GOV. GARVIN.

Resolved: That we approve such an amendment to the U. S. Constitution as shall provide in Article xvi, That any one million electors, by filing a

petition therefor with the Attorney General of the United States, not less than six months nor more than two years prior to any Congressional election, may propose any specific and particular amendment to the Constitution.

Any proposition so made shall be printed upon ballots to be used at said congressional election, and if approved by a majority of the electors voting therefor, shall six months thereafter become a part of the Constitution.

INTRODUCED BY HON. ROBERT BAKER.

We declare that the present financial panic, like all previous recurring industrial paroxysms, is due to special privilege, which enables the few to levy toll on the many, through tariff, railroad and land monopolies, and to speculate in such privileges.

We assert that further panics, with their accompanying periods of industrial depression and widespread suffering are inevitable, as long as monopoly continues; and that their recurrence can be averted only by the entire abolition of special privilege, thereby securing to all their inalienable equal right of access to natural resources.

We therefore demand the abolition of all law-made privilege, municipal, state and national, and the absorption through taxation of the rental value of land, as the only means of securing real and permanent prosperity to all the people.

PRESENTED BY SENATOR HOWE, OF CLEVELAND.

Resolved: That the Executive Committee of the American Single Tax Conference have prepared for general distribution as propaganda matter leaflets or pamphlets dealing with current social and political problems, such as the slum and the tenement, the appraisal of real estate, the correction of monopoly, the value and the taxation of franchises, and other concrete questions of administrative Single Tax, which leaflets may be sold to local committees or otherwise distributed throughout the country.

And be it further resolved, that said committee prepare forms of bills for presentation to the legislatures of the various states whose ultimate purpose shall be the freeing of the state from constitutional limitation, and the cities or countries from state interference.

PRESENTED BY GOV. GARVIN.

Resolved: That the plan formulated by President Roosevelt, from necessity it may be rather than from choice, will never curb the trusts, nor prevent them from dictating the prices of what they buy and what they sell.

In order that the trusts may cease to oppress the people, it is necessary that all legislation granting special privileges should be superceded by laws which do justice to all.

We believe that regulation or restriction of monopoly is entirely ineffective and that what is needed is abolition.

Recommended by the Henry George Club of Rhode Island.

PRESENTED BY MR. BOLTON HALL.

Whereas, the President of the United States has called a conference to meet in May next to conserve the forests and other natural resources of the country as being, in his words, "the most weighty question now before the people", be it

Resolved, that this conference appoint Messrs. Howe and Garvin to hold a meeting and take such action as they deem wise with reference to this matter.

This last resolution was referred to the executive committee, which consists of the officers elect of the League until such executive committee is appointed.

THE PUBLIC MEETING AT MURRAY HILL LYCEUM, NOV. 18TH, 1907.

The public meeting arranged for Monday night, Nov. 18th, was a great success, notwithstanding that it fell upon a dismal, rainy evening. The meeting hall, situated in 34th Street, near Third Avenue, will accommodate one thousand persons, and as numbers remained standing during the speechmaking it may be estimated that there were about twelve hundred in attendance. Had the night been more favorable the hall would surely not have held half of those who would have sought admittance.

Mr. Henry George, Jr., as chairman, opened the meeting in an address which follows. Raymond Robins, Hamlin Garland, the distinguished novelist, ex-Governor Garvin, Senator Howe, J. W. Bengough, and "Billy" Radcliffe were among the speakers. The latter was not on the programme to speak, but loud calls for him from the audience prevailed upon this old war horse of the movement to take the platform. He told something of his experience in Cleveland, and aroused the enthusiasm of his hearers. His rough and ready mode of exposition, and his fine fighting qualities have always made "Billy" Radcliffe a prime favorite with audiences that recognize a man when they see one, and the applause that greeted him was a genuine tribute to one who for twenty years has devoted himself to the agitation for human rights.

The speech of Mr. Robins disclosed the advent among us of a new and singularly forcible platform orator. This man whose life has been so full of incident, who has been by turns miner, logger, settlement worker, fighter against political thugs and plug uglies of Chicago, and member of the Board of Education in that city—who is an incarnation of moral and physical—and shall we say mental?—courage, is a type of orator born out of the freer intellectual conditions of the West and his own roving life, supplemented by a keen sensitiveness to the sufferings of humanity and a sleepless intellectual curiosity. The audience were treated to a new exposition of the problem to be solved and

a new revelation of what is involved in its solution by the method of the Single Tax.

Hamlin Garland fittingly characterized Mr. Robbins' speech as one of the best statements of our principles which it had ever been his fortune to listen to in his many years acquaintance with the movement. As for himself he asked his audience to believe that though his name had not figured prominently of late years in the movement, he had not lost any of his interest in the cause and such talents as he possessed were always at its service.

At the conclusion of the meeting Frederick C. Leubuscher obtained the floor on recognition of the chairman and explained that the committee appointed to arrange the duties of the two days conference were in need of funds. A committee having been appointed to pass the hat \$156.00 were collected, after which the meeting adjourned.

The speeches follow:

ADDRESS OF HENRY GEORGE, JR.

In opening this public meeting under the auspices of the American Single Tax Conference it appears fitting to take note of present economic conditions.

Following a period of great business activity, which many fatuously believed could have no cessation, we have suddenly suffered a bank panic, credit has shrunk and the indications are many that the country is entering upon a season of hard times.

The immediate cause of the sudden change is to be sought in Wall Street. The Olympian gods there—the Morgan and the Rockefeller groups—appear to have concluded that the time had grown ripe for closing in on some rival banks and trust companies that were backing mineral, transportation and industrial corporations in rivalry to similar Morgan and Rockefeller companies. These Wall Street gods controlled the New York Clearing House, which, presumably at their bidding, suddenly refused to do business with the objectionable financial institutions unless their officers and directors should be changed for officers and directors of the Morgan-Rockefeller choosing.

Business credit had long been at a tension, and the public, taken unawares by this move, feared that a revelation of crooked banking was to be added to the long, sickening list of huge, stock-jobbing insurance, industrial and railroad inflations. Naturally depositors ran to the attacked institutions for their money, and, finding difficulty in getting it, spread the alarm. Thereupon the Morgan-Rockefeller depositors becoming frightened, joined in the demand.

Thus the great ones having gone forth silently, covertly to hunt, found themselves to be hunted, and that in the full flood of day. The general public was at their heels.

They grew alarmed. They cried aloud for help, and, as usual, their cry went Washingtonward, "Come and help us save the banks and the credit of the country," they called appealingly. The government heard this cry from Wall Street, as it generally does. The Secretary hurried up in person. He

placed millions, without interest, at the disposal of Mr. Morgan, who, assisted by the Rockefellers, now posed as the savior of the banking world!

With intrepid spirit, keen insight and splendid management this great man then proceeded to the business of saving. First, he saved his own and the Rockefeller institutions and all their dependencies; and next he saved the chain of banks and trust companies and dependent corporations which he and the Rockefellers had originally hunted.

But these rival financial and other institutions were saved only as the wolf saves the lamb—to be food. For in the height of the crisis the Morgans and Rockefellers absorbed not only the opposition banks and trust companies, but also copper, coal and iron, railroad and steamship companies which those financial institutions had backed. As a by-the-way transaction, Morgan made a loan of thirty or more millions to the city of New York, at a very high interest, and on an agreement that all or practically all of this money be deposited with two banks, one a Morgan, the other a Rockefeller; and be left untouched by the city authorities for some months to come!

But advantageous as all this was to the Wall Street Powers, in doing it they shocked the credit of the whole country. Runs or fears of runs had caused banks everywhere to check and call in loans. Great public and quasi-public works stopped, many large manufacturing establishments shut down, and a bewildering number of large and small commercial and industrial concerns quivered on the brink of ruin. The country had entered the black shadow of business or industrial depression that would mix blood with the tears of suffering millions.

Yet here in the very face of general disaster rise up the Morgans and the Rockefellers with imperturbable impudence to ask—for what? First, that they be given power to issue currency on their juggled railroad and other bonds. Also authority to re-establish, under a new name, that colossal iniquity, the United States bank, which, privately owned but governmentally backed, manipulated the nation's currency, exploited the nation's credit and corrupted the nation's politics until crushed and swept out of existence more than seven decades ago.

To this President Roosevelt made reply with an offer to the public of \$50,000,000 two per cent. Panama Canal bonds, and \$100,000,000 three per cent. one year Treasury loan certificates. These he offers for sale, presumably with the idea that they will be used in exchange as currency or by the National banks as a basis for currency. But how can that swell the volume of currency, if the amount to be issued by the banks on them is no greater than the amount of currency the banks will have to pay into the Treasury to get them? Perhaps the President proposes to meet this difficulty by depositing with the Morgan and Rockefeller banks the \$150,000,000 he gets from these sales, in which event the Morgans and Rockefellers will get the bonds and the money, too. Preposterous as it may seem, that is precisely what has just been done in the sale of \$30,000,000 of bonds by the City of New York to Morgan; and the Rockefellers made a similar agreement with the Federal government in the

sale of the Custom House building in Wall Street to the National City bank, the purchase money paid by the bank being left on deposit with the bank, and the Government paying rent to the bank for several years.

That there is necessity for a currency that will expand and contract with the varying, general needs is as obvious as it is easily supplied. Let the Government open savings branches in our post offices, as most of the first-class nations of the world have done, including Japan. While offering the maximum of convenience and safety to the public, these postal savings banks could issue deposit certificates which would have all the essentials of money, being immediately exchangeable for currency on presentation at a postal bank.

An extension of the same idea to the larger business uses was embodied in a bill introduced into Congress during the panic of 1893 by that distinguished Single Tax disciple, then Representative from Ohio, now Mayor of Cleveland—Tom L. Johnson. He proposed in place of a large part of the present issue of Federal bonds, which are redeemable practically only at fixed periods, to substitute bonds of small denomination, and redeemable in paper currency whenever offered at the United States Treasury or the Sub-Treasuries; these bonds being re-issuable to anyone on tender of their face value equivalent in currency. The interest on such bonds was to be low and was to run only while the bonds were out; and thus would follow an instant, constant, automatic, great or small flow of bonds or currency into or out of the Treasury, as individual advantage, consulting high or low market rates, should determine.

But the Johnson interconvertible bond plan was not at that time to be adopted. The gods of Wall Street had the ear of the man who then sat in the Presidential chair, Mr. Cleveland—and presumably has had it ever since—and the idea was ignored.

Yet supposing that idea now to be taken up and adopted, and an elastic, automatic, non-manipulatable currency established, would that prevent business depressions?

No, it would not. For the cause of such depressions goes deeper. It goes to the root of production—to the land.

The two fundamental primary factors in production are the natural factor, land, and the human factor, labor; and whatever touches either of these goes to the seat of business activity, because it reaches the foundation of all production.

Now in all times of prosperity, speculation is a-foot; and of all forms of speculation that which is most far reaching and important is in land. Let a bridge be built, streets be opened or paved, a water supply be established, a railroad be constructed or other general benefit be bestowed, and land in the vicinage will mount in value. So also will there be such a tendency in a region or country blessed by a succession of large crops and by expansion of commerce and manufactures—that is, by increased production of material things needed to satisfy human desire and promote social welfare. For when productive activity is general, speculation in land is general.

Witness the recent era of great prosperity and, as a consequence, behold

over the country to-day land speculation rampant ! In the greater and lesser cities, in the towns and villages ; in the farming and timber and mineral regions ; in the East, the West, the North, the South ; all through the great valley of the Mississippi—there has been marked increase in speculative rent.

This means—what ?

It means that land, the natural factor in production, is made increasingly harder to get. It demands and must obtain as the price of its use a larger and larger share of the fruits of production. Labor and capital—capital being in reality a form of labor, being produced by labor from land—labor and capital must be content to divide between them a less and less share of production, until suddenly somewhere in the chain of exchanges this circumstance or that, trifling at another time, snaps the strained general credit and banks call in outstanding loans and refuse new ones. Loans are the breath of industrial life, and being cut off, mills and factories stop, commercial enterprises fail, multitudes of workers are thrown into idleness and the country sinks in the grip of an industrial depression.

On the one hand are large stocks of commodities of all kinds, and the cry is that there has been an over-production ; but this seems to be true only because, on the other hand, a large mass of workers suffer enforced idleness and hence are unable to buy. Land speculation has produced the idle workman and the over-stocked merchant.

This is what we see enacting about us at this hour. The currency panic was only the small thing at the top that snapped general credit. At the base of all production monopoly has been making land, the natural factor, artificially scarce, until the starting of a pebble at the mountain crest was all that was needed to precipitate an avalanched into the valley below.

How prevent these depressions ? By preventing land speculation. How prevent land speculation ? By taxation. Lift all the tax burdens from labor and the fruits of production, and pile them on land values regardless of improvements—on ground or economic rent. That would destroy land speculations—kill land monopoly. The price of land would not then mount to eat out industrial prosperity ; and an industrial depression in what should be a country of plenty for all, would thenceforward be a thing of the past.

ADDRESS OF WILLIAM LLOYD GARRISON.

It is a pleasure and refreshment to meet this gathering of friends, united in a great cause and alive with intelligent purpose.

The present apathy of the Single Taxers was the reason given for calling this convention, an apathy, it seems to me, more apparent than real, While no enthusiastic meetings like those of the days of the anti-poverty movement catch the public eye, the cause itself has neither slumbered nor slept. It has outgrown the kindergarten stage. It has political significance in all English-speaking countries and an indirect influence in other lands.

We can never return to that stage of exaltation when the new truth burst

upon our vision and we could speak of ourselves as "we few, we happy few, we band of brothers." The faith has spread and we are many. The evidence is that politics takes no notice of the few. They are negligible, having no voting power. The growth of a movement may be measured by the eagerness of parties and office-seekers to attract its converts, an indication not without danger to the moral standards of a reform. The charm of office and the haste to witness quick results tempt many from the strongest ground a reformer can occupy, uncompromising insistence on justice.

For the Single Tax fire was not kindled by a mere economist, although we claim that Henry George's political economy shames that of the school-men. But hardly one of us would be sitting here to-night, had Progress and Poverty been addressed to our intellect and understanding only. I never yet knew an ardent worker in the cause who did not come into it because his heart was filled with pity for the victims of the present evil civilization and his soul stirred by a purpose to alter the wretched social conditions abounding. With us it was a conversion and a baptism. Always at the fore we kept the picture of the wrong resulting from man-made laws which condemned to lives of hopeless poverty our brothers despoiled of their birthright. The Single Tax evangel appealed to high emotions and nobler passions. Without these, the most correct economic demonstration of our policy excites at best but a languid interest.

But when our dear friend and leader took the platform it was not alone his clear reasoning that enchained his hearers. It was the moral glow and sincerity of the man which magnetized and drew to himself kindred souls. The discussion of the Single Tax method, following every address, was indeed illuminating to those with like aspirations for humanity, but to the average man who thinks lightly upon such subjects they had little force. One reason that propaganda meetings of late years have been apathetic, is because we have forgotten the greater in the less, and tried to teach economics when we ought to thunder morality and justice.

It is well to recognize another fact. When a new reform starts, organization is essential to gain its ideas a hearing. Newspapers ignore them and a handful of adherents have to spread the light in the modest way open to them. The case is changed when those ideas have conquered indifference and are discussed by the accepted organs of popular opinion. Thirty years ago our doctrines were delusions and heresies. To-day they are treated with respect in quarters where once they failed to rise to the level of a professor's contempt.

But the most convincing evidence of the progress of our ideas is seen in practical politics and statesmanship. The glorious struggle in Cleveland, which for the fourth time seats the bosom-friend and tireless apostle of Henry George in the mayoralty chair, marks the imperial advance of our movement. Here is a politician who has never once evaded or toned down the issues pressed upon him as a Single Taxer. Nor has he concealed his motive to open opportunity to fellow-men by pleas of expediency or fiscal advantage. In the Single Tax is found the one weapon to smite privilege and exalt democracy,

and he has wielded it in masterly fashion. The people have responded because their sense of justice could not resist his appeal. How many small meetings, where speakers are switched off from the vital discussion and set to answering primer questions like that regarding the loss of the poor widow who owned valuable land, would be necessary to equal the effect of this world-wide Cleveland lesson ?

In England what contention has the right of way in the next session of Parliament? The Scottish Land bill, three times passed by the House of Commons and at once thrown out of the Lords, soon however to return. The ghost of the Prophet of San Francisco will confront their lordships not less than its living presence confronted the Scottish Duke of Argyll. And, pleasing thought, the Mayor of San Francisco, Edward Robeson Taylor, was the helpful friend and benefactor who assisted the Prophet by counsel and judgment in the preparation of Progress and Poverty. So does the whirligig of time bring about its revenges !

Personally, therefore, I take a minor interest in the revamping of early Single Tax machinery. It is well to maintain an organization where light and literature may be supplied to opening minds, but be sure, if one can judge by previous successful reforms, the nearer the goal, the less interest will organizations be able to command. The very neglect of them indicates the success of our propaganda.

I congratulate you upon the aspect of the movement to which our lives are pledged. So great has been its progress in the past ten years that our one poignant regret is that Henry George is not here to see it with his mortal eyes and to cheer us to further effort by his ever inspiring voice. "His soul is marching on."

ADDRESS OF GOVERNOR GARVIN.

On this occasion I address my remarks to those present who are not Single Taxers. In the ten minutes allotted me I can touch upon but one phase of the great subject and in outline only.

As individuals you try to get what you earn. This is proper, because if the one who earns does not receive his wages they go to others who do not earn them, and a double wrong is done. With the mass of mankind it is not only right but necessary that they should receive as large an income as possible, in order that they may obtain a decent living.

Whilst striving earnestly for the highest possible wages, the workers are not alive to the fact that they are earners, not only as individuals, but also in their social capacity. As members of an orderly community they are producers of value. The wages so earned are deposited in a kind of bank, but are never drawn out by the depositors.

The bank referred to is the land, which according to the best authority and in accordance with reason, is the gift of God to all the children of men. Land values are created, not by the land owner, but by the community. The pos-

essor of the title deed may never have seen his lot, he may live in a foreign country, but his land increases in value. All of this value is an unearned increment in so far as the proprietor is concerned, and is produced by the community as really as if each passer-by deposited a small coin upon the land.

In Manhattan the total assessed land value amounts to \$2,712,261,571, or \$6,150 for each family of five. The bulk of this ground rent goes to a very small minority of your citizens to whom it does not belong. It should by law be converted into the public treasury in lieu of the taxes now levied. The present fee system by which the government is supported is immoral in that it takes from individual earnings and does not use the public earnings. The total ground rent of Manhattan, reckoned as five per centum of the assessed valuation, is \$135,000,000, which is the natural annual salary of its people in their social capacity. To this should be added the annual franchise value of all the public service corporations amounting to more than \$16,000,000, making the borough salary upwards of \$150,000,000, or double the present tax.

To derive all public revenue from ground rents would transfer the present burden of taxation from consumers to the possessors of special privileges in the form of land monopoly. As a result the mass of the people, who possess but little franchise and land values, will pay only their small share to the support of the government.

The reduction of all land to a normal price will enable any who so desires to secure it both for homes and for productive purposes, thus lessening the competition for jobs and thereby increasing money wages. At the same time all commodities will be cheapened by their exemption from taxes.

The net result must be to double real wages, with all which that implies in the elevation of the people.

ADDRESS OF RAYMOND ROBINS.

Mr. Robins, who has been a settlement worker in one of the crowded river wards of Chicago, said that in that district seven babies died to one in the lake front district. It was found that one cause of this was impure milk and when the inspectors attention was called to the condition he put the blame on the man higher up. Finally when charges had been made to the Board of Health and those charges were not acted upon it was found they had been "stayed" by the Alderman who was the ward leader and a friend of the Milk Co. who gave him large contributions.

This ward leader, like many others, posed as a benefactor and gave his followers turkeys in winter and picnics in summer and in the meantime bartered away their health, virtue and opportunities.

Mr. Robins was a member of one of the early expeditions that went gold hunting in Alaska, and gave some very interesting experiences in that far-away country. He told of the wonderfully high wages paid for all kinds of work, and how as soon as the gold land was monopolized and only partly used, wages fell to the starvation point. He described how a number of men were

discussing the gloomy prospects one day on the shore when one of them threw his pick into the sand and declared he gave it up. When he pulled the pick out he saw gold in the sand that stuck to it. Investigation showed a rich gold deposit extending several miles along the coast under the tide water line. As the land beyond the tide line belonged to the United States Government it could not be sold or monopolized and so was free to those who wanted to wash the sand for the gold it contained. Mr. Robins said that by the next day every one of the fifteen hundred idle men had all gone to work. Not a single loafer, grafter or gambler was left in camp, because they could make a better living washing gold from the sand than they could in the ways the fear of want had driven them to adopt. In a few days dish-washers were receiving \$500 per month and all grades of work were in proportion.

Mr. Robins said that was when he saw the full meaning of Henry George's philosophy. He saw that wages increased or decreased according to man's opportunity to employ himself, and his opportunity to employ himself depended upon his access to natural resources.

ADDRESS OF SENATOR FREDERIC C. HOWE.

In the daily papers of Sunday last there appeared a statement of the growing strength of the independent labor and socialist parties in Great Britain, a growth so startling to the old parties, that the Conservatives and Liberals are now found making common cause against it.

That which is true of England, is no less true of all the countries of Europe. And the most significant phenomenon of present day politics is not the growth of the Socialist party, not the growth in Single Tax sentiment, it is the break-up in the party synthesis which has held sway over all the world during the last three quarters of a century. The wage earners of the world are entering politics as a class, just as the third estate and the manufacturing interests entered politics two generations ago in order to share the control of the government with the landed aristocracy. For myself I welcome this new alignment of parties. I have become convinced from a reading of history that all of the great social movements which have ameliorated the condition of mankind have come up from below; they have been inspired no doubt by the leaders of thought and action, but the movements themselves have been class movements.

And it seems to me that we, the Single Taxers, who however much we may protest against the class movement, do divide society into classes, the privileged and unprivileged, and that we should welcome this new alignment. For this is the natural division of parties. It is not between those who have and those who have not; not necessarily between those who labor with their hands and those who do not; it is between those who enjoy privileges and those who do not. And I think in this sense, the cause we have at heart can only successfully be won as a class movement. For this reason I have no quarrel with the socialist whose motives are the same as our own, but whose

cure only is different. The enemy in front is powerful enough to engage our common attention. When the battle with privilege is won, however, truth will determine the direction of the forward movement, and evidences are not wanting that America has become saturated with the Single Tax philosophy. While we have had no organized political movement, the growth in urban land values, coal, copper, iron ores and other mineral deposits, the fabulous values of city franchises and transportation companies have awakened the thinking mind to an understanding that society itself is a wealth producer, and that the heaviest burdens upon the shoulders of labor are these, the social values which we all create. And here and there all over the face of America are experiment stations, and in them are Single Taxers working each in his own way to adapt his remedy to these conditions. And before many years have passed, unless all signs fail, there will arise in America, possibly unheralded, a Single Tax experiment which will light the way to all the other states of America.

ADDRESS OF J. W. BENGOUGH.

I count it a great honor to be able to claim a place in the "Old Guard," beside my venerable friends, Hamlin Garland and Wm. Lloyd Garrison. It was in the enthusiasm of my first love of humanity, inspired by the reading of "Progress and Poverty" that I came and offered to the *Standard* my humble services, and it is one of the precious memories of my life that I personally knew Henry George. I have since that early day retained my earnest interest in the cause, and regard it as a privilege to do anything that will aid in its promotion. I am honored, also, by the invitation to be one of the speakers to-night, for I look upon this audience of Single Taxers as representing the choicest element of the choicest population of the choicest Republic of the world. They are the representatives of what we on the Canadian side of the line prize as highly as you can—the true "American idea." They are the real Democrats—the believers in the rights of the whole people.

I doubt if any of us adequately appreciate Henry George's great achievement as a teacher. Think what his work has wrought. Two great outstanding geniuses of the 19th Century were Carlyle and Ruskin. Both devoted themselves to the "condition of the people question," and both described eloquently the inequalities and iniquities of the social system; but when it came to suggesting a remedy both were utterly helpless. To-day I can find in each village and town of Canada and the United States at least one man or woman—perhaps in many places a dozen—who knows more accurately than either Carlyle or Ruskin knew, just what is wrong, and just what is needed to set things right. And to whom do they owe this knowledge? To Henry George. (Applause.)

Allusion has been made this evening to the fact that our statesmen occupy themselves with minor matters and fail to give consideration to the great fundamental question of human freedom. It reminds me of a fable. A bumble-bee was flying across the country when he espied an ant scurrying along, evidently

bent upon escaping from a terrible commotion that was going on about an adjacent ant-hill. There the bee observed a gigantic ant-eater gobbling up the inhabitants of the hill, and he expressed to the ant his commiseration for the unfortunate plight of the community. "Oh" replied the ant, "the commotion you observe has nothing to do with the ant-eater. They are discussing the rate-bill, that is all. As for the ant-eater, they take no particular notice of him; he is one of our established institutions!" (Great laughter.)

I do not wish to detain you at this hour; but I would like to make a remark upon one point which was a good deal debated in the conference to-day—I mean the term "land value." I venture to suggest that this is a misnomer; it is not in reality land value, it is "people value." Because it is value which attaches to the people—to population—the effect of its private ownership is virtually the ownership of the people. If the people of a community moves away, the so-called "land value" vanishes with them; if they come back, it comes back. It is inherent in the people. And when this value is subject to private ownership, as it is under our present land laws, it results in the essential characteristic of slavery, that is, it enables the owner to take the fruit of other men's labor without giving any equivalent. What makes the difference between the Island of Juan Fernandez and the Island of Manhattan? They are about the same size, and both are made of mud, rock and other raw material. As *land* their value is about equal. But in the market to-day Juan Fernandez is worth about \$25, and Manhattan is rated at over three thousand millions—not counting the improvements. Why is this? The answer is in one word—*people*. There are no people to speak of on Juan Fernandez, whereas there are some three millions of the greatest hustlers on earth on Manhattan. It is people value. And it would have made a good deal of difference to the late Robinson Crusoe and his heirs if his ship had gone ashore just off the Battery instead of at Juan Fernandez. In that case, when he had struggled ashore and looked round on the wilderness, he might still have recited, as the poet says he did on Juan Fernandez:

" I'm monarch of all I survey,
My rights there is none to dispute,
From the centre all round to the sea
I am lord of the fowl and the brute."

But when, a few days afterwards, he discovered that footprint in the sand, if he had had prophetic vision, he would not have been filled with terror as the history alleges he was, but with quite another feeling. He would have added a few more verses to the poem—

A footprint, why, what does it mean?
It means population is coming!
Soon thousands will crowd on the scene,
And rents for the lots will be humming.

I'm monarch of all I survey,
I'll have the whole island surveyed,
And to me and my heirs from to-day
Shall the whole of the land-rent be paid.

I'm lord of the fowl and the brute;
 I'll be lord, too, of each human soul;
 No person shall here set his foot
 But must pay me perpetual toll.

A vision of millions and fame!
 My wealth will grow faster and faster!
 I'll change this plain Robinson name,
 And call myself Vanderbilt-Astor!

(Great laughter.)

A BIT OF HISTORY AND ITS LESSON.

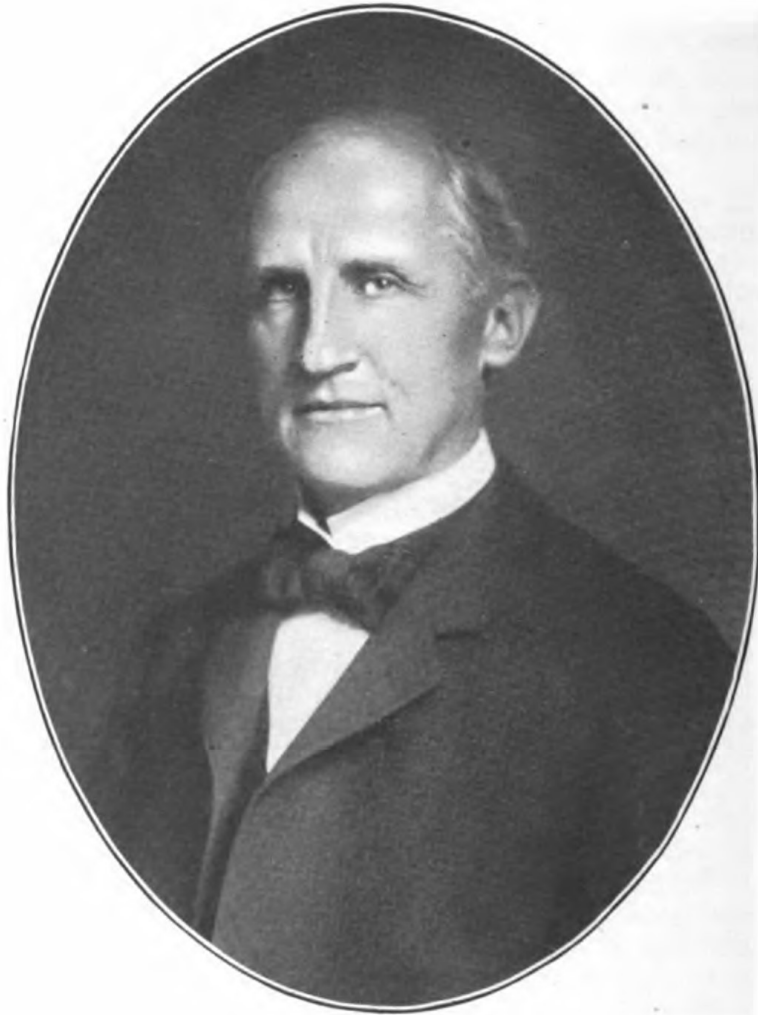
(For the Review.)

By WM. C. MINER.

In the various schemes of social reform now occupying public attention, and in the discussion of the same in the press and on the platform, no word by way of opposition is heard more frequently or uttered with greater confidence than this—to wit: “Confiscation.” Confiscation is an ugly word, and to a conservative mind seems to be conclusive opposition to all reform in the laws of land tenure in force at the present day. Nevertheless, while there is no legal recognition of this hateful idea in its general meaning, it often happens in our present social conditions that confiscation is practically an actual fact. A case in point is the following: On the thirtieth day of September, 1860, the Bradford Oil Company of Bradford County, Pennsylvania, bought of one James Hill a tract of land in said county containing about 100 acres. It was a rough, uninviting spot. A part of it was an old abandoned farm on which was one single building. A dilapidated affair originally designed for a stable for one cow, but for a considerable period unused for stabling purposes. On the date aforesaid the transaction was completed, the deed was signed by Hill to warrant and defend the title in the usual style and the cash paid by the Bradford Company. For the following twelve months the Bradford Company labored to establish its plant and machinery for boring and extracting oil from the ground purchased of Mr. James Hill and had so much succeeded that they had secured and sold in open market over \$500,000 dollars worth of oil. Of course the officers and stockholders of the Bradford Company were in great glee over their good luck. The retail price for oil in those days was 60 cents per gallon, so their prospects for future riches were gloriously rosy, and so continued for months afterwards. However, on one fateful day there appeared in the office of the company that unwelcome gentleman, the County Sheriff, with a writ of attachment in the interest of one Griffith Jones, who claimed by the precipts of the writ that the title to the land so occupied by the company and all the oil produced thus far from underneath its surface vested in him the said Jones by reason of the fact that on the day of the sale, to wit the 30th of September, 1860, the said Griffith Jones was the real owner, and not Hill at all. Of course, there was trouble in the camp of the company

forthwith, and the battle for the possession of land and all oil produced was on at once. It appeared in evidence that Hill had been the original owner of the tract, but that it being a rough bushy spot, and almost valueless for ordinary farming purposes, Hill had not cared enough about it to pay the taxes on it and that Jones' title was based on a tax deed. Hill had not cared to redeem the land at the proper time, and Jones had failed to get his deed recorded. For the company the problem was to prove Hill's title to be correct. Hill testified to the fact of occupancy at the date of sale and that although he had no cow in the old cow stable yet he had a small quantity of hay there with which he intended to feed his cow. With these facts, to wit: Hill's asserted occupancy, the intended cow, and the little mess of hay in the stable, the company's lawyers went to Court, and proceeded to clothe their whole case with the garments of legality with the result that the hay held the fort and the company was victorious for the time.

But the lawyers for Jones were resourceful, and the glittering prize of unnumbered barrels of oil and a great plant of boring derricks and oil machinery, all worth a huge pile of money, stimulated them to prolong the contest before the Courts and secure a reopening of the case, with the result that the victory of the company in the first trial was turned into a Waterloo defeat in the second. As has been shown, the date of the sale by Hill to the Bradford company was the 30th of September, 1860, yet at the second trial of the case the Jones lawyers were able to prove that notwithstanding Hill testified to occupancy by reason of the little pile of hay in the old cow stable on the day of sale, to wit the 30th of September, 1860, yet on the 29th day of September, 1860, the day before—Jones' cow—not Hill's, but Jones'—broke into the same cow stable and devoured the whole of that all important pile of hay, even to the last wisp, thus most effectually spoiling Hill's pretended title to the whole property, for not having any title to the land on the day of sale he could convey none. Then followed the court's decree that the land with all the oil produced and all buildings thereon, either actually or in cash value must be paid by the Bradford Company to Mr. Griffith Jones as the one man who owned the ground and all above it and all beneath its surface to the centre of the earth, all of which was very nice for Mr. Jones but not so nice for the company. Doubtless the officers and stockholders all thought that an injustice had been done them as it certainly had, for though Jones legal title to the whole property was sound, yet in fact and justice none of it belonged to him, for he had done absolutely nothing in the way of obtaining oil from beneath its surface. The company had borne the whole expense of time, labor and capital which would have been absolutely an impossibility for Jones individually, so that for Jones and by Jones it was as clear a case of confiscation as can be imagined, and if conservatism doubts it I am quite sure the company did not. Of course this is not an isolated case, for it is repeated in thousand of instances, with the resulting wearisome litigation and heart burnings as the fruits of long years of labor and economy are cruelly swept away in an hour. In our own little city I learn that such things are not unknown and in more than one instance to hold a house and home it must be paid for twice. Such is the condition, and such it must continue to be until that primal error, the right of private ownership of land is eliminated from our laws and from the public mind, and supplanted by the idea that every man and woman has an equal right to his native soil, and that we hold our lands and homesteads, not by right of private ownership, but by virtue of a lease; and that the lessor is Society to whom we must pay our rent and that God Almighty is the only landlord.



BOLTON HALL
President American Single Tax League
(See page 42)

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THE "REVIEW" AND THE ORGANIZATION.

Beginning with this number the REVIEW will appear as a bi-monthly and will be issued on or about the 15th of each of the following months: January, March, May, July, September, November. There will be no increase in the subscription price, which will be \$1 a year as heretofore.

It is the official medium of communication between the newly formed American Single Tax League and its members. It will contain full accounts of the progress of the organization. The lines of work that have been planned will be accorded adequate space, and through its columns the officers of the League will address the Single Taxers of the United States and Canada. Not only is it desirable that every Single Taxer be enrolled in the organization, but also that each should become a subscriber to the REVIEW. The League is in large degree the consummation of the appeal for organization made in these columns. It remains to be seen if the value of organization, upon which we have insisted, in the face of apathy and opposition, is what we have claimed for it. We entertain no doubts on this point. We do not expect to see the Single Tax adopted in any state within the next twelve months, but we do expect that

the work done will be stronger and more effective by reason of co-operation and organized countenance and assistance.

The lines of work which the newly formed American Single Tax Association will father are indicated in another column, and in the advisory resolutions adopted at the late national conference. But no more important work is at hand than the securing of publicity for our doctrines through the circulation of our literature. The REVIEW is our chief medium, and now that an additional burden has been assumed in its publication as a bi-monthly it is to be hoped that Single Taxers will realize how necessary it is to increase its circulation and influence. They should feel that no work is more necessary at this time than to place the REVIEW in public libraries and in the hands of public men. This organ of the movement can pay its own way if each subscriber now on the list will send in an extra subscription for some promising candidate for conversion to our doctrines. Many besides Single Taxers, or those publicly known as such, will be interested in what is to be done during the coming year. And if it is true that there are a quarter of a million Single Taxers in this country and Canada, it ought to be practicable with united effort to swell the subscription list to a point when a monthly Single Tax REVIEW in an enlarged and improved form will become a possibility with the beginning of 1909.

But to do so, and that the work of the association may be advanced at the same time, local organizations must be inaugurated and local enrollment perfected. This is the work for Single Taxers to do now, and to see that in their localities every Single Taxer receives the REVIEW during 1908.

MR. W. S. U'REN, Single Taxer, is the father of the Initiative and Referendum in Oregon. He is talked of in connection with the U. S. Senatorship. But he says: "For the present I have other things to occupy my attention. * * * Of course I would like to go to the United States Senate from Oregon. I think I would enjoy working there with such men as La Follette. But whether I shall be a candidate at the next election remains to be determined."

SUGGESTIONS FOR WORK IN LETTERS RECEIVED.

A great number of suggestions were received by the conference committee as to work that should be undertaken by the conference and the organization when formed. Some of these are of much interest.

Mr. S. S. Taber, of New Bedford, Mass., wrote: "Adhere strictly to the statement eliminating all controversial matters, and the movement will be given great impetus. In this opinion Mr. Frank Stephens of Philadelphia did not share. He wrote: "I hope the conference will reconsider the determination eliminating all controversial matter. Controversy on the points of which we are ignorant is what we most need."

Mr. Judson Grenell, of Detroit, Mich., as a newspaper man wrote: "The conference will accomplish its purpose in proportion to newspaper comment."

A suggestion of moving pictures showing the extremes of society accompanied by lectures from our best speakers comes from Mr. G. St. Clair, of Mt. Pleasant, Pa. The establishment of an organized literary bureau is a suggestion of Mr. E. Yancey Cohen, who pledges his help to such mode of propaganda. Mr. L. Cahill, of Brooklyn, asked that the chair prevent gas spouters—and threatened to leave the meeting if this were not done. As Mr. Cahill was present and appeared to be satisfied with the proceedings it is presumed that his wish was gratified. A similar caution came from Waldo S. Coulter, of Albany, N. Y., who wrote: "My only suggestion is that it would be wise to prevent eccentric persons from prominently participating in the ceremonies."

"Don't antagonize high tariff Republicans like I am. Give Single Tax in city and State. If that is good the other will follow in due time."

The support of the organs of the movement, the pushing of lecture work, press writers' associations, and the securing of plate matter in the weekly papers are a few of the lines of work which Mr. A. Freeland, of Mt. Pleasant, Tenn., thinks should be undertaken. "Don't waste any time," is the brief injunction of Geo. C. Madison, of Chicago. John Cairns, of Belknap, Conn., is hardly less sententious: "Just keep at it."

"This is a fertile field and we need the assistance of all our good friends in getting the new State started off right," writes J. A. Robertson, of Chandler, Oklahoma. H. van Nes, of Glendale, Ohio, urges the study of methods pursued by the Single Taxers in Germany.

W. H. T. Wakefield urges that steps be taken to secure complete statistics as to comparative values of farm, city, mineral and forest land, rights of way, etc., and their rates of income, as writers and speakers need them. Charles Dobson of Manitoba writes: "The movement is making progress here. Our prayers are with you. We look to you to lead in this reform."

"Let the conference come out boldly for government ownership and operation of all essential public monopolies," writes F. G. Anderson, of Jamestown, N. Y.

These are but a few extracts from the hundreds of letters received. We believe that on the whole the conference fulfilled the expectation of those who desired to see a business like convention that should succeed in outlining definite plans for effective work.

WORK OF THE TAX EXEMPTION LEAGUE.

The Tax Exemption League intends to present to the Legislature of New York which will soon convene for the year 1908, the bill to exempt real estate improvements to the extent of three thousand dollars. This bill has been presented to the Legislature of New York for three consecutive sessions, and it is to be hoped that at this session it will be reported favorably by the committee on Taxation and Retrenchment so as to enable its advocates to fight for it on the floor of the house. If it should come this far, it will find greater support than is supposed. At all events it is a good measure for Single Taxers to advocate. If Single Taxers will agitate for its passage they can do good propaganda work. Senator John P. Cohalan, who introduced the bill in the Senate last year, and Assemblyman George M. S. Schulz who introduced it in the Assembly, will again introduce it to their respective bodies this year. The following is the text of the bill:

An Act to Permit the Exemption from Local Taxation of Buildings and Other Real Estate Improvements to an Amount Not Exceeding Three Thousand Dollars.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:—

Section 1, Chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled "An Act in Relation to Taxation, Constituting Chapter Twenty-four of the General Laws, as amended, is hereby further amended by adding after section four a new section, to be known as section four A, and to read as follows:—

Sec. 4 A. The Board of Supervisors of any county and the Board of Aldermen of any city covering more than one county may by ordinance prescribe that there shall be exempted from taxation within such county or city, except for State and county purposes, buildings and other real estate improvements to a certain amount, which shall not exceed three thousand dollars on each separately assessed parcel of real estate. Such ordinance shall fix the amount of such exemption and shall be in force until amended or repealed by ordinance of such Board of Supervisors or Board of Aldermen. Such exemption shall have uniform operation throughout such county or city, and shall not be conditioned upon the nature of the use to which such buildings or improvements may be put or the character of the ownership thereof.

Sec. 2. This act shall take effect immediately.

Those who desire to forward this movement for tax exemption may address Edward Polak, President of the Tax Exemption League, 4080 Third Ave., N. Y. City.

IRISH LAND.

There has been so little evolution in Irish opinion upon the land question that for the last quarter of a century the discussion might very well have been carried on by two gramophones—a landlord gramophone and a tenant gramophone—each reiterating in turn its angry and brassy defiance of its rival—*Irish Homestead*.

THE CONFERENCE BANQUET.

On the evening of November 19th as a grand finale of the two days successful convention some two hundred and fifty Single Taxers sat down in the dining parlors of the Plaza Assembly Rooms to a supper and programme of speechmaking that had been arranged for their entertainment. It was a fitting conclusion to a conference in which all felt that something of permanent value to the movement had been accomplished. The speeches were on a high plane. Mr. Raymond Robins occupied most of the time, speaking forcibly and effectively, for perhaps an hour or more. This speech is held over for the next issue of the REVIEW, and those of our readers who have not heard Mr. Robbins will have the pleasure of reading a very remarkable speech, whose inspiration loses little when conveyed to the printed page.

Mr. Fred Cyrus Lebuscher, President of the Manhattan Single Tax Club, acted as toastmaster in his usual acceptable manner. Mr. Lebuscher said:

"During the fourteen years since the last Single Tax Conference many distinguished names have been added to the great majority. Among those that will occur to you is that of the prophet Henry George; the loving and lovable priest, Father McGlynn; the great, keen, analytical mind, Thomas G. Sherman, and, during the past year, that lovable character and all around man, E. H. Crosby. I suggest that we all rise and drink a solemn toast to the memory of the dead."

When this was done the toastmaster introduced Mr. Frank Stephens of Philadelphia.

Mr. Stephens said he felt that among the Manhattan Single Taxers he was at home. He congratulated his hearers on the success of the conference and said that the work accomplished would be of tremendous value to the movement. After referring to the recent exhibition at the White House by a Japanese champion wrestler before the President, and to the frequent hunting and fishing trips of ex-President Cleveland when he was at the White House, Mr. Stephens told of a recent death of a mine worker by the collapse of a coal mine and the anxiety of the wife during the hours of attempted

rescue, and said: "Who knows how to cure such a condition? Nobody on God's earth but you and I, and it behooves us not only to organize with the strength of numbers and fellowship, but to brush aside everything that stands between us and the duty to which we have been called." He concluded by quoting the following exhortation of Henry George: "The truth that I have tried to make clear will not find easy acceptance. If that could be it would have been accepted long ago. If that could be it would never have been obscured. But it will find friends who will toil, suffer for it and, if need be, die for it. Such is the power of truth!" And we are they to whom that call sounds. (Applause.)

The chairman then introduced Mrs. Margaret Moore, who, he said, had "met Henry George in Ireland long before the majority of us ever saw him."

Mrs. Moore said that it required heart and brain to become a Single Taxer. Those who had had charge of the convention deserved great credit for its success, especially she said: "as the ways of the reformer are hard, far harder than those of the transgressor."

On the conclusion of Mr. Robins, address Hon. Robert Baker rose and said:

"Because we are not fetich worshippers and reverence tradition, and because we care nothing about the routine of this dinner, I am going to make a proposition. I went to Jersey City a few weeks ago to hear this man. I have heard him tonight and you have heard him, and we know that Rev. Mr. Hillis, pastor of Plymouth Church was right when he said. 'This man has a message for mankind.' We must send him out with that message."

The Chairman then read a telegram from Wm. C. and Anna George DeMille, expressing their regret at being unavoidably absent, and then introduced Mr. Henry George, Jr.

Mr. George said his thoughts were turned, as he came to the dinner, to the men who during the coming winter would stand at midnight in the snow or rain, in the "bread line," and his memory reverted to a night ten years ago, in the last campaign of his father, who left his hotel in Union Square to look at one of those "bread lines." Only twenty-four hours later he died, and his

cry had gone forth, "I am for men." For what men? The men in the bread line, surely. This winter was going to be a hard one in this proud republic, and fathers of families would be seen standing in the bread line to obtain food for their loved ones. What must it mean when men had to stand piled up silently waiting in the largest city in the world for the gift of a loaf of bread? "I am for men" must be the words taken to heart in starting anew the movement to preach their faith to the world. The speaker then drew a word picture of a man whom he has seen trying to steal a ride across the alkali desert of Idaho and who was brutally thrown off and left to take his chance of life remote from habitations of men, "marooned" said Mr. George "as surely as man had ever been marooned on the Spanish Main." This was out west, but what was New York to the starving, friendless man, but a desert? In the midst of one of the great labor contests in the anthracite districts, John Mitchell had said to the speaker, "I have temptations like other men, but there is one thing that holds me. It is the women who come and thank me for trying to get their little children out of the factories and mines. If I ever have temptation the thought of those women and little children carries that temptation away, and I will be true to them as long as I have red blood in my veins." (Applause)

The speaker concluded by urging his brother Single Taxers to be "for men" and women in a manner that would make for the highest manhood and womanhood.

Miss Charlotte Schetter said that at a Single Tax meeting a week ago, held in Orange New Jersey, there were but two men present, and one of them in the course of his address spoke of the inability of women to vote and therefore hinted that their influence was very limited. He emphasized his contention by saying, "You see in all this meeting there are but two persons who can vote," meaning of course himself and the other man. Now this reflection, upon woman's usefulness as a Single Taxer was too sweeping, because even if women were but "ciphers," yet it should be remembered that many ciphers with a unit in front of them represented a great deal. (Laughter and applause).

Mr. Joseph Dana Miller moved a resolution to send cordial greetings from those present to "our comrades on the other side of the great water, to those who had so worthily upheld our banner in Great Britain, John Paul, Fred Skirrow, Lewis Berens, Frederick Verinder and others."

The Chairman in introducing Mr. Wm. Lloyd Garrison, said: "William Jennings Bryan once mentioned two great Americans—Henry George and William Lloyd Garrison. I am sitting between the sons of those two men. Mr. Garrison will now address us."

Mr. Garrison said that the hour was late, and that he would not detain his hearers but for a moment. He thereupon read some humorous verses in his admirable and unaffected manner.

Frank H. Warren, editor of the *Detroit Informer*, followed, and in the course of his speech said that the advisability of sending advocates of Single Tax to Liberia, Africa, had been suggested, and he hoped the National Committee would approve that suggestion, and if so he would like to be chosen for that mission. He assured the Chairman that if he were sent to Liberia "within ten years there would be one Single Tax nation in the world," whose support would be valuable to the Single Taxers in this country.

Bolton Hall made a few remarks on the success of the Conference, and the proceedings ended.

WORK AND PAY TOO.

THE *San Francisco Chronicle* says that Dr. Taylor is more truly a "labor mayor" than any other Mayor this city ever had. And the beauty of it is that he is equally acceptable to employers. This betokens industrial peace. The one thing that this city needs is the restoration of the old-fashioned, kindly feeling between those who work and those who pay."

But who are those who pay? Does not the employer take his pay for his services from the products of the worker which are handed over to him? Does not the worker also "pay"—and is not he the first to pay, too?

OUR HOPE FOR THE FUTURE.

AN ADDRESS GIVEN AT THE ANNUAL MEETING OF THE MASSACHUSETTS SINGLE TAX LEAGUE.

BY MRS. ELIZA STOWE TWITCHELL.

Two of Edward Everett Hale's mottoes, which have been made famous by the world-wide labors of his "Lend-a-Hand Society," are "Look forward, not backward," and "Lend a hand." I like, sometimes, to pause in this earnest work of lending a hand, and look forward into the future, picturing the social and industrial life that is to be, when the Single Tax shall have abolished special privilege, and given all an equal share in the bounties of nature, and also an equal share in those social advantages which spring from progress, the market price of which is reflected in the value of land.

None but the students of Henry George can begin to realize how marked will be the revolution in our industrial, social, intellectual and moral life, when the change of only a few words in our tax laws shall have abolished our present unjust and iniquitous system of taxation, which now gives Privilege the legal power to lay heavy burdens upon labor and capital; and when there is substituted in its place a system of taxation which will make practical those principles of democracy which we all profess—"equal rights for all, and special privileges for none."

It is much that people are becoming alarmed at the industrial conditions about them; but failing to discern the cause, they know no remedy. They wonder at our enthusiasm for the Single Tax, and at our sure and certain hope for the future.

But Single Taxers are philosophers as well as economists. They believe in nature and human nature. Their ideal of government is not a leveling of all to one standard of life, crushing out individuality; but a civilization where every individual can find freedom for infinite progress, under the influence of a community of united interests.

Strange, is it not? that for over twenty years, we have been telling the world why there exists strife between labor and capital;

why there are trusts that have power to increase the cost of living, and by corrupting politics, debase the moral standard of the people; why there is child labor in mines and factories; why, in spite of increasing wealth, the wages of the common toilers give but a bare subsistence; why there is such a seeming overproduction of the things we all want more of, that business life has become a constant struggle and anxiety. For twenty years we have been explaining the underlying cause for all these enslaving conditions, telling the people how and why the Single Tax is the only sure and permanent remedy; yet because people either cannot, or will not take the trouble to study this vital question of taxation, they must needs go on producing more goods than an overtaxed people are able to buy; go on trying to raise wages by the wasteful and warlike means of strikes; go on forming organized philanthropic movements for those who should need no charity, societies for the better protection of child labor, or for keeping a watchful eye upon legislators. Think of it! Watching our representatives lest they make laws injurious to the public welfare. "How long, O Cataline, will you abuse our patience?" How long must we beseech our elected servants for industrial relief from the inroads of Privilege! How long must we appeal to a suffering people to hear us, before they will believe that we have caught glimpses of a Liberty that is to enlighten the world,—a Liberty so truly Christian, that the light of her torch has power to banish every political injustice, and bring to mankind a reign of peace and righteousness here upon earth? How long, O my Country, will you remain deaf and dumb to our endeavors to show you a peaceful solution of a pending civil revolution? How long will you continue to call us visionaries, because we believe it possible to put in practice the Golden Rule here and now, among the children of men?

I do not belittle the great struggle that is just ahead, where all the powers of greed, oligarchy and privilege are already arrayed against the common instincts of justice, morality and democracy. But when truth shall have won her cause, and history closed over the strife, then, will there appear the dawn of a new age, wherein the struggles of all the reforms in the past will not seem

so vain and purposeless as now; for then the meaning of it all—the evolution of democracy—will be revealed. Then the horrors of war will be seen in their true light, and even industrial strife will appear wasteful and abhorrent.

As I look forward to that glad time what bright pictures do I see! A broad continent, crossed and re-crossed with great public highways, stretching from ocean to ocean, from the Antarctic to the Gulf. Each highway is a stretch of parallel lines, wide enough to make room for such an enormous increase of traffic, both local and express, that it would seem as if all the world were out upon some holiday excursion, taking along with them the wealth of the earth; yet in cities and towns, in manufacturing centres and on farms there are still more people, all happy and busy, working, studying, enjoying, living. "Labor vocal on every hillside, and commerce whitening every sea."

Along these public highways, I see stretching on either side wide parks, made beautiful by nature and adorned by every art. Here live the people in spacious homes, united by telephone and cheap, rapid transportation. Steam has given place to electricity, abolishing smoke, noise and dust.

Wages have so increased and hours so shortened that even those who work in mines and factories have time for education, for travel and for amusement. They own homes of their own in leafy parks, homes filled with every comfort that industry and economy can buy. There are none so overworked, or so humiliated as to have lost all faith in themselves, or the natural desire for knowledge and virtue.

How the people love their country and venerate its flag! For now it represents the best that men have hoped and prayed for, ever since human slaves began to dream of liberty.

Marble shrines and stately temples, bearing the flowing emblems of red, white and blue, everywhere abound, within which are the sacred precincts where men and women reverently cast their silent ballots, which proclaim to the world what laws, customs, and opinions are prevailing.

Great cities are numerous where wholesale exchanges are made, where men and women of genius study the arts, and make

scientific research; for here are the most costly museums, libraries, colleges, music halls, and from these great centres, wealth and learning are distributed, even music is sent over wires to distant homes, churches, schools and public gardens.

But the brightest pictures I see in all this land of promise, are the customs, and modes of life, which flow out of this new standard of brotherly love, where everyone has caught some glimpse of the true meaning of life, which is—"good-will toward all." The homes, although filled with every comfort and luxury, are not spoiled by the life lived in them, for simplicity has banished drudgery; and noble purpose, ostentation.

The expense for battle-ships, armies, navies, prisons, and alms-houses being no longer necessary, the increasing revenue from ground rents, yields plenty for free transportation, in the traffic of every industry that requires a public franchise.

Think of it! John Moody in the *May Arena* estimates the present wealth of the country at one hundred and twenty billion dollars, only one half of which is created by labor, the other half is unearned increment. In other words, the present value of land, including franchises, is estimated at sixty billion dollars. Mark, I am speaking now of the present value, but of the times I am picturing the created wealth, and the land values would be at least ten times as great.

A tax of four per cent upon present land value, would yield an annual revenue of two billion, four hundred million dollars. Would not one half of that be enough to meet all necessary expenses of government, when wars have ceased, when prisons and alms-houses are no more, and public debts are paid; but since the other half should be re-distributed back to the people, in order to secure justice to all, to what better purpose could it be put, than in giving free transportation service, encouraging genius, pensioning old age, and caring tenderly for those who chance to meet with misfortune?

And are there no leisured class? Not as that term is to-day understood. No class that care to make life one long holiday of what James Freeman Clarke was wont to call "active idleness;" none who assume airs of vain and offensive superiority; none who are unwilling to render service for

service. Yet there is a leisured class, in the sense that women are no longer needed, or forced into the industrial fields of production and exchange. Man has become her natural protector and provider.

But there are a million other avenues for her helpfulness,—avenues that give far wider and more womanly scope for all her talents and activities. Women are more social than men. Without her there is no home, nor does social life yield to its best fruitage. Her throne is the home, her province to comfort and inspire; her mission is to make life sweeter, happier, more beautiful. Childhood and old age are her special care.

But in the moving pictures that I see, the social life has become one great source and means of education, as well as for the cultivation of the amenities. Just as to-day, where the clubs have extended the influence of women along many lines of study, promoting patriotism and philanthropy, so then, the added powers that will come from increasing association, will multiply a million fold woman's influence for good, and open fresh avenues for all her tactful activities.

Who can say these pictures are too bright? They are but faint outlines of the blessings liberty, justice and religion will yet bring to mankind. Already the tide of their approaching is being felt. It means something—this constant urge of humanity for material prosperity; and when wealth has been gained, the dissatisfaction that comes along with it, unless some higher growth has been attained. Read but the titles to the books now being written to satisfy this urge, for gifts no money can buy, and you will behold an angel in the present unrest and discontent. "In Tune with the Infinite," "Mankind in the Making," "How to Live Forever," "Unity of Good." Do not such titles proclaim the beginning of the fulfilment of inspired prophecy? How, now do the words of Isaiah seem to speak of us and of our hopes.

"I have set watchmen upon thy walls, O Jerusalem; which shall never hold their peace, day nor night; ye that make mention of the Lord, keep not silence; and give him no peace till he establish; till he make Jerusalem a praise in the earth."

"Go through, go through, the gates; pre-

pare ye the way of the people; cast up a highway; gather out the stones; lift up a Standard for the people."

"Behold, I create a new heavens, and a new earth, and the voice of weeping shall no more be heard in her, nor the voice of crying." * * * "I will extend Peace to her, like a river." * * * "There shall be no more thence, an infant of days, for the child shall die an hundred years old."

"And they shall build houses and inhabit them; they shall plant vineyards and eat the fruit of them. They shall not build, and another inhabit, they shall not plant, and another eat; for, as the days of a tree, are the days of my people." * * "before they cry, I will answer, and while they are yet speaking I will hear."

THE AUTHOR OF JACOB FAITHFUL SAW THE CAUSE OF PANICS.

Captain Marryat writing in 1837 at a period when there was great industrial and commercial distress, laid his finger on the cause of panics in these notable words:

"If any one will look back upon the commercial history of these last fifty years, he will perceive that the system of credit is always attended with a periodical *blow up*; in England, perhaps once in twenty years; in America, once in from seven to ten. This arises from there being no safety valve—no check which can be put to it by mutual consent of all parties.

"The most prominent causes of this convulsion have already been laid before the English public; but there is one—that of speculating in land—which has not been sufficiently dwelt upon, nor has the importance been given to it which it deserves; as perhaps next to the losses occasioned by the great fire, it led more than any other species of over-speculation and over-trading to the distress which has ensued."

A. J. WOLF writes us that he met Hon. Tom L. Johnson at the station in Cleveland and had a pleasant chat with the mayor. Among other things Mr. Johnson said with emphasis that he was satisfied that had they the legal authority the people of Cleveland would abolish all taxes on personalty and improvements.

ROLL OF THE CONFERENCE.

INCLUDING THOSE PRESENT DURING ANY PART
OF THE PROCEEDINGS.

A

Theodore J. Amberg, Chicago, Ill.; Mary L. Adams, East Orange, N. J.; Arthur M. Allan, Staten Island, N. Y.; Peter Aitken, Brooklyn, N. Y.; J. R. Abarbanell, Brooklyn, N. Y.

B

Frederick A. Bock, Brooklyn, N. Y.; Edward H. Bailey, Johnstown, Pa.; Mr. and Mrs. A. J. Boulton, Brooklyn, N. Y.; Antonio Bastida, N. Y. City; Mr. and Mrs. W. E. Barker, N. Y. City; Mr. and Mrs. Robert Baker, Brooklyn, N. Y.; Frank Brown, Fairhope, Ala.; C. L. Boodner, Phila., Pa.; James Brown, Brooklyn, N. Y.; Thos. P. Beggs, Brooklyn, N. Y.; Anthony J. Bolger, Brooklyn, N. Y.; Miss Blanche Bertrahan, N. Y. City; Wm. F. Brechler, N. Y. City; Dr. M. M. Brill, N. Y. City; John W. Bengough, Toronto, Canada; Wm. Bengough, N. Y. City; Geo. E. Bedell, Washington, D. C.; Albert Brandt, Trenton, N. J.; Gustave C. Bassler, Brooklyn, N. Y.; James R. Brown, N. Y. City; Wm. Britigan, Woodhaven, L. I., N. Y.; L. S. Bedford, N. Y. City; John H. Blakeney, Binghamton, N. Y.; R. Bostroven, N. Y. City.

C

Dan. Cavanagh, N. Y. City; Edward Crown, Baltimore, Md.; L. Cahill, Brooklyn, N. Y.; Jeremiah Casey, Edgewater, N. J.; Mr. and Mrs. Edmund Corkill, Brooklyn, N. Y.; Mr. and Mrs. John S. Crosby, N. Y. City; Wm. F. Casey, Brooklyn, N. Y.; Walter F. Copeland, N. Y. City; David S. Crystal, Phila., Pa.; E. Yancey Cohen, Palisade, N. J.; Miss C. B. Currie, N. Y. City; Miss Grace Colbron, N. Y. City.

D

J. Nelson Dick, Philadelphia, Pa.; E. S. Doubleday, Brooklyn, N. Y.; S. Danziger, Philadelphia, Pa.; P. C. Dilg, Staten Island, N. Y.; Mrs. E. A. Deverall, Brooklyn, N. Y.; R. F. Devine, Erie, Pa.; John M. Dorney, Wilmington, Del.; L. S. Dickey, Chicago, Ill.; Jos. F. Darling, N. Y. City; H. Donovan, N. Y. City; James Dangerfield, N. Y. City; Lawrence Dunham, N. Y. City; Archibald Dormer, N. Y. City; Cornelius Dono-

van, N. Y. City; W. A. Douglass, Toronto, Can.; Mr. and Mrs. W. B. DuBois, Bayonne, N. J.; James H. Dix, Philadelphia, Pa.; Dr. John W. Dick, Philadelphia, Pa.; Benj. Doblin, N. Y. City.

E

William Eggers, Perth Amboy, N. Y.; Charles R. Eckert, Beaver, Pa.; Geo. W. Everett, N. Y. City; A. J. Evans, N. Y. City.

F

J. F. Ford, Brooklyn, N. Y.; Mrs. E. M. Frye, N. Y. City; Thos. Floyd, Brooklyn, N. Y.; Jos. H. Fink, N. Y. City; Alexis C. Ferm, N. Y. City; A. Feldbloom, Brooklyn, N. Y.; Hugo Frank, N. Y. City; John Filmer, Brooklyn, N. Y.; Thomas Ferguson, N. Y. City.

G

Mrs. Julia Goldzier, Bayonne, N. J.; Mrs. Ada Graham, Fairhope, Ala.; E. L. Gilmore, N. Y. City; Lucius F. C. Garvin, Lonsdale, R. I.; Charles Greaves, Mt. Lebanon, N. Y.; E. B. Gaston, Fairhope, Ala.; John L. Gould, Phila., Pa.; Henry George Jr., N. Y. City; Wm. Lloyd Garrison, Boston, Mass.; Richard F. George, Brooklyn, N. Y.; C. R. Gilbert, Brooklyn, N. Y.; Michael Gilseman, Brooklyn, N. Y.; J. V. Gilloon, N. Y. City; Oscar Geiger, N. Y. City; H. M. Gary, Patterson, N. J.; Thos Gilligan, Brooklyn N. Y.; Chas. H. Govan, N. Y. City.

H

Wm. N. Hill, Baltimore, Md.; Frederic C. Howe, Cleveland Ohio; Mr. and Mrs. Bolton Hall, N. Y. City; J. P. Hansen, Whitestone, N. Y.; Chas Hammer, N. Y. City; Miss E. Heeg, Brooklyn, N. Y.; Mrs. M. V. Havens, Brooklyn, N. Y.; James J. Hanrahan, Yonkers, N. Y.; John Haller, N. Y. City; Mrs. C. E. Hampton, N. Y. City; C. M. Hoose, Phila, Pa.; T. M. Hill, Highland, N. Y.; Miss Amy Mali Hicks, N. Y. City; Mary D. Hussey, East Orange, N. J.; John B. Howarth, Detroit Mich.; John J. Hopper, N. Y. City; Byron W. Holt, N. Y. City; Thos C. Hall, N. Y. City; Edwin T. Havens, Brooklyn, N. Y.; Chas. Hecht, Lakewood, N. J.; Misses Minnie and Julia Huppert, N. Y. City; Henry L. Hinton, N. Y. City; C. G. Hoag, Haverford, Pa.; Wm. Preston Hill, St. Louis, Mo.; P. Hunter, Bayonne, N. J.; Johan Hansson, Gothenburg, Sweden; Mr. and Mrs. S. H. Howes,

Southboro, Mass.; Edward L. Heydecker, N. Y. City; Elizabeth Halton.

I

Chas. H. Ingersoll, Orange, N. J.; Raymond V. Ingersoll, Brooklyn, N. Y.

J

H. A. Jackson, Flushing, N. Y.; Edwin J. Jones, Bayonne, N. J.; W. E. Jackson, Phila., Pa.; Florence Leigh Jones, Brooklyn, N. Y.; Mrs. Mary Jensen, N. Y. City.

K

Miss Julia A. Kellogg, Orange, N. J.; Thomas Kavanagh, Philadelphia, Pa.; J. P. Kohler, Brooklyn, N. Y.; Jesse Keen, Baltimore, Md.; Daniel Kiefer, Cincinnati, Ohio; B. Kiernan, N. Y. City; Cornelius Kievitt, Passaic, N. J.; Edwin B. Kirby, St. Louis, Mo.; Alford H. Kendall, N. Y. City; E. M. Klein, N. Y. City; Frank J. Killian, N. Y. City; Geo. S. Knickerbocker, N. Y. City.

L

Alexander Law, N. Y. City; Mrs. F. R. Langstaff, Toronto, Can.; F. W. Lynch, San Francisco, Cal.; M. R. Levenson, Bronx, N. Y. City; Wm. Longstaff, Jersey City, N. J.; Wm. Ladd, Brooklyn, N. Y.; Annie M. Leech, N. Y. City; Herman Loew, Brooklyn, N. Y.; Wm. Lustgarten, N. Y. City; Miss L. Leech, N. Y. City; Mr. and Mrs. F. C. Leubuscher.

M

B. F. Murphy, Whitneyville, Conn.; Joseph Dana Miller, Brooklyn, N. Y.; John J. Murphy, N. Y. City; A. Molina, E. Orange, N. J.; Mrs. Jennie L. Munroe, Washington, D. C.; Fred J. Miller, Center Bridge, Bucks Co., Pa.; John Martin, N. Y. City; Mrs. Jane R. Marcellus, Orange, N. J.; John A. McLoughlin, Providence, R. I.; Frank McLees, Rutherford, N. J.; James F. Morton, N. Y. City; Frederick W. Moore, N. Y. City; T. H. Miller, Poughkeepsie, N. Y.; Chas. Maginn, East Orange, N. J.; Sylvester Malone, N. Y. City; H. B. Maurer, Brooklyn, N. Y.; Samuel Milliken, Moyland, Pa.; John L. Murphy, N. Y. City; Geo. R. Macey, N. Y. City; Jos. McGuinness, Brooklyn, N. Y.; Percy S. Marcellus, Orange, N. J.; John C. Maguire, Brooklyn, N. Y.; J. W. H. MacLagan, N. Y. City; Mr. and Mrs. John Monks, N. Y. City; Walter Mendelssohn, N. Y. City; R. P.

Mansur, Brooklyn, N. Y.; Marion Mills Miller, N. Y. City; Miss Maud Malone, N. Y. City; James Macgregor, N. Y. City; Miss Helen Murphy, N. Y. City; E. Meybohm, N. Y. City; Mrs. Margaret Moore, N. Y. City; Miss Katharine J. Musson, Phila., Pa.; Wm. C. Miner, New London, Conn.; H. W. Macfarlane, Chicago, Ill.

N

Mrs. C. J. Northrop, Brooklyn, N. Y.; M. W. Norwalk, N. Y. City; H. C. Niles, Key West, Fla.; Brooklyn, N. Y.; B. H. Nadal, N. Y. City; Jacob C. Neu, N. Y. City; Chas. Nelson Brooklyn, N. Y.; E. Q. Norton, Daphne, Ala.

O

Charles J. Ogle, Baltimore, Md.; Mr. and Mrs. Erik Oberg, Brooklyn, N. Y.

P

Noah G. Pomeroy, New Haven, Conn.; Geo. L. Putnam, White Plains, N. Y.; W. H. Proctor, Everett, Wash.; Wm. M. Preston, Landsdowne, Pa.; F. K. Perry, Naugatuck, Conn.; R. F. Powell, Fairhope, Ala.; Chas. S. Prizer, Phila., Pa.; Melvin G. Palliser, N. Y. City; W. E. Piaget, Oradel, N. J.; Louis Parsons, N. Y. City; Mr. and Mrs. Louis Prang, Boston, Mass.; Mr. and Mrs. Edward Polak, N. Y. City.

Q

Franklin J. Quinby, N. Y. City.

R

Mr. and Mrs. Thomas P. Ryan, Brooklyn, N. Y.; Chas. D. Ryan, Philadelphia, Pa.; Wm. Ryan, N. Y. City; Will L. Ross, Philadelphia, Pa.; Raymond Robins, Chicago, Ill.; S. C. Rogers, Buffalo, N. Y.; "Billy" Radcliffe, Youngstown, Ohio; Weldon Roberts, Glen Ridge, N. J.; Miss Jennie A. Rogers, Brooklyn, N. Y.; R. J. Richardson, Clifton Heights, Pa.; Amos Reeves, N. Y. City; Nathan Rice, Worcester, Mass.

S

Miss Charlotte O. Schetter, Orange, N. J.; Mrs. Anna Sterling, N. Y. City; W. H. Shinn, Montpelier, Ohio; R. E. Smith, Allegheny, Pa.; Fred Schulder, Cleveland, Ohio; John H. Scully, N. Y. City; Horace Sague, Poughkeepsie, N. Y.; Dr. A. G. Studer, Detroit, Mich.; S. R. Shoup, Phila., Pa.; Thos. W. Swan, Phila., Pa.; A. E. Schalkenbach, Jamaica, N. Y.; Dr. Wm. Stevens, N. Y. City; Frank Stevens, Phila., Pa.; Samuel

Seabury, N. Y. City; Chas. Sprague Smith, N. Y. City; Thomas Scanlon, Newark N. J.; W. A. Somers, N. Y. City; W. G. Stewart, Reading, Pa.; A. G. Sullivan, Farmingdale, L. I., N. Y.; Harold Sudell, Phila., Pa.; S. C. Sweezey, Phila., Pa.

T

Leonard Tuttle, N. Y. City; Joseph Taylor, Bayonne, N. J.; Henry V. Tawreessy, Phila., Pa.; Wm. J. Terwilliger, N. Y. City; Dr. George W. Thompson, N. Y. City; C. A. Toepfert, Boston, Mass.

V

D. B. Van Vleck, Brooklyn, N. Y.; W. B. Vernam, Brooklyn, N. Y.; Geo. Von Auer, N. Y. City.

W

Alfred J. Wolf, Fairhope, Ala.; Wm. G. Wright, Plainfield, N. J.; Geo. White, Hackensack, N. J.; L. E. Wilmarth, Brooklyn, N. Y.; Mrs. Sarah Wright McDannold, N. Y. City; Robt. J. Williamson, Brooklyn, N. Y.; John Woods, Passaic, N. J.; Geo. Wallace, Freeport, N. Y.; Wm. D. Williams, N. Y. City; August Weymann, N. Y. City; J. H. Wrightson, N. Y. City; Hopkin Williams, N. Y. City; Francis H. Warren, Detroit, Mich.; Delos F. Wilcox, Detroit, Mich.

Y

Miss Adelaide Youngman, N. Y. City.

Z

Geo. Zimmerman, N. Y. City.

 BOLTON HALL.

Mr. Bolton Hall, president of the National Single Tax Association, to which office he was elected by acclamation at the Single Tax conference on November 19th, may be said to be known wherever our principles are heard or spoken. His service to the cause, as worker, lecturer, and writer—his indefatigable industry, his varied contributions to such periodicals as *Life*, the *Independent*, *Puck*, the *Arena*, the *Public* and other publications of the day, together with the wide circulation of several books that have come from his pen, have made his name familiar to a very large number of thoughtful and progressive men and women not yet in the "Church Visible," of Single Tax thought.

Those who remember the old New York *Ledger*—and those who do are a rapidly disappearing element of our population—will recall the weekly homilies or sermons of Rev. Dr. John Hall, which were a valuable feature of the story paper founded and successfully conducted for so many years by Robert Bonner. Dr. Hall was one of the best known of New York's clergymen; Bolton Hall, his son, has inherited the preacher's instinct and perhaps the preacher's habit. Sermons, too, come from his pen, but they are a different sort from those once heard by the fashionable congregation over which the late Dr. John Hall presided. But they are perhaps not less effective. Single Taxers will believe they are much more so—as instruments making for social righteousness. For what the father told in homilies the son has pointed with sharpened wit in fable and satire which are gathered together in his books, *Even as You and I, Things as They Are, and the Game of Life*. And in the full intellectual consecration that comes to those to whom our philosophy grows a moral conviction he is helping to bring about a condition when the traditional religion he learned in his youth may become the habit of daily lives, and where in our social relationships it may be possible to practice its precepts.

Idealist as he is, Mr. Hall is, nevertheless, of a keenly practical turn of mind. This practical bent is curiously exhibited in his latest book, "*Three Acres and Liberty*," in both the conception and the methodical method employed in presenting his facts and arguments. A reviewer has called this work "The first serious attempt to show the productive capacity of the earth when satisfactorily used." In the making of this work he was aided by his experience as one of the chief promoters of the cultivation of vacant lots by the unemployed.

The early incidents in the life of the President of the National Association may be briefly set down. He was born in 1854, in Ireland, and received his early education in Dublin. In 1875 he was graduated from Princeton, and in 1878 received the degree of A. M. In 1884 he married.

Almost from the time the Single Tax movement began until the present Mr. Hall has been unremitting in his labors for its advancement. When the history of the

movement shall be written his name will be associated with those of George, McGlynn, Post, Croasdale. His selection as head of the National Organization is a fitting recognition of real service.

JOHN J. MURPHY.

(See *frontispiece*.)

Mr. John J. Murphy, to whose initiative is due the late Single Tax Conference and the organization begun there, was born in Dublin, Ireland, forty-two years ago. He came to New York in 1882. In 1884 a copy of "*Progress and Poverty*" fell into his hands and was read with keen interest. In 1889 Mr. Murphy joined the Manhattan Single Tax Club.

During a residence of nearly a year in Chicago Mr. Murphy was a member of the club in that city, and when he returned to New York in 1897 he became an active propagandist, throwing himself into the agitation with all that earnestness for a great cause which characterizes him when aroused. The open air meetings carried on by the local club in Madison Square heard Mr. Murphy expound Single Tax principles until with constant practice he became one of the most eloquent and finished speakers, as already he was one of the best equipped scholars in our ranks.

In 1900 and 1901 he was assistant editor of the *National Single Taxer*, the predecessor of the Single Tax REVIEW. Since 1901 he has been assistant secretary and secretary of the Citizens Union.

The positions he has occupied are evidence of the unceasing intellectual activity of the man. He has been chairman of the Lecture Committee of the Municipal Art Society, First Secretary of the National Society of Craftsmen, Chairman of the Historical Section of the Gaelic Society, and First Vice-President of the People's Institute Club A.

The REVIEW has before had occasion to regret that Mr. Murphy's activity in so many departments has interfered with his devoting a greater amount of time to independent literary work. He has given us a sample of his excellence in this field in a few economic writings and occasional letters to the press, and in the preface to the *Wisdom*

of Benjamin Franklin, which he edited last winter, in which we may express the regret—with no desire to unduly compliment our friend—that there was not somewhat less of Franklin and more of Murphy.

Mr. Murphy has not refused his help to many lines of social effort, regarding some of these as useful and some as preparatory to the great reform. But he has held that most of these subsidiary reforms are palliative or anaesthetic. He holds, too, that many of the institutions which we now decry are not bad in themselves, but are made so merely because of conditions in which they flourish, and that logic, justice and humanity unite in demanding equal opportunity and no special privilege.

In an article in the *South Side Observer*, published at Rockville Center, N. Y., George Wallace, computing that it takes the yearly wages of 20,000 men to support Mr. Astor in England, writes as follows:

“The evil results arise from the fact that this land rent, which comes into the hands of private parties, is not earned by those who receive it. It is all earned by the working people of the city, who by this means are forced to contribute hundreds of millions yearly from their wages to make up the unearned wealth of the New York aristocracy. That is a cruel injustice, and widespread poverty becomes just as certain under such conditions as that daylight comes with sunrise.

It seems strange that although no one who studies this proposition disputes it, the relation of the facts to the distressing conditions which result therefrom are so little studied and understood. We clearly regard it as a crime worthy of state prison punishment if one individual forcibly takes part of the earnings of another; but we take a different view when one man reaches out and takes part of the earnings of a whole community. That is simply because we have become accustomed to it, and because the laws of the land make it a crime in the first instance, while the laws provide for wrongful taking in the other case. One wrongful taking is contrary to, and the other authorized by, state law; both are contrary to natural justice.”

SUBSCRIBE for the REVIEW.

News—Foreign.

GREAT BRITAIN.

RADICAL REPORT OF SELECT COMMITTEE—
GRAND DEMONSTRATIONS AT GLASGOW CITY
HALL AND BELLEVUE, MANCHESTER, TO
HEAR SOLICITOR GENERAL URE—DECLA-
RATION OF THE SOLICITOR GENERAL FOR
ENGLAND.

The year 1907 is one which British Single Taxers can look back upon with great satisfaction. The progress made since the news letter for your last January issue was penned has been of an encouraging character. Twelve months ago the Select Committee of the House of Commons on the land values taxation (Scotland) bill issued its report after examining some thirty witnesses consisting of Solicitors, Valuers and other experts, the committee recommended:

1. That the bill referred to the committee be not further proceeded with.
2. That a measure be introduced making provision for a valuation being made of the land in the burghs and counties of Scotland apart from the buildings and improvements upon it, and that no assessment be determined upon until the amount of the valuation is known and considered.

The bill referred to, though falling far short of these recommendations of the select committee, had served a most useful purpose, having provoked discussion which had a very valuable educational effect. Without this bill the committee over which Mr. Alex Ure, K. C. M. P. (Solicitor General for Scotland) presided, would not have been appointed. In that event it is conceivable that apart from the value of the report, the event of greatest importance to the land values movement in Great Britain might not have taken place.

The report of this select committee, drafted and signed by the Chairman, was the strongest and clearest demand for the application of the Single Tax principle to local taxation which had hereto been made by any responsible body of politicians. The following quotations show the radical nature of the report.

“The most valuable economic advantages of this Reform follow from the change of the basis of rating. We have already referred to the nature of these advantages which may be thus summarized:

First—Houses and other improvements would be relieved of the burden of rating. This would encourage building and facilitate industrial developments.

Secondly—As regards the towns, it would enable land in the outskirts to become ripe for building sooner than at present, and would thus tend very materially to assist the solution of the housing problem. It would have a similar effect in regard to housing in rural districts."

Such a declaration of the principle for which we stand was well calculated to cheer and encourage Single Taxers. When the report had been published Mr. Ure was invited to address a meeting under the auspices of the United Committee of the Leagues for the Taxation of Land Values and that gentleman readily consented to address a demonstration to be held in the City Hall, Glasgow, on March 7th, when he had an enthusiastic audience of about 3,000 persons. Our friend and co-worker, Edward M'Hugh, traveled all the way from Birkenhead to Glasgow to hear Mr. Ure. After the meeting he wrote in the highest terms of the address. Such praise from a man like Edward M'Hugh was proof that the cause had gained the adherence of a man whose moral courage, ability and eminent political position were bound to bring the movement into the front rank of political questions.

The United Committee of the Leagues for the Taxation of Land Values which had been formed on the 23rd of March with Crompton Ll. Davis and John Paul as secretaries undertook to organize a number of demonstrations at which Mr. Ure consented to speak.

Following the Glasgow meeting came one at Belle Vue, Manchester, which was characterized by the *Manchester Guardian* as the largest land reform meeting ever held in Manchester. About 3000 persons representing a great variety of political and social reform associations from Lancashire, Cheshire, Yorks and other counties.

On October 9th Mr. Ure had an enthusiastic audience of between three and four thousand persons at the Coliseum, Leeds. This was followed by successful meetings at other places in England and Scotland.

Mr. Ure's identification with our movement is undoubtedly the event of the year and in the short space of time during which he has been with us the question of the

taxation of land values has come forward in a most marked fashion.

Even within the last few weeks the Solicitor General for England (Sir William Robson, K. C., D. C. L.) has declared that the taxation of land values, in his opinion, lies at the root of social reform and is the first step in the direction of their realization. Politicians who have been pushing forward the Small Holdings Bill, and who considered it of far greater importance than the taxation of land values, are, now that they have got it, realizing that the demand for small holdings is forcing up the price of the land available by 25 per cent., and they are now screaming loudly in consequence for a land valuation bill.

Another pleasing feature this year has been the increased demand for literature dealing with our question and there seems every prospect of a still greater demand in the near future.

Amongst the pamphlets which have been republished and which have had an extensive sale are: *The Crime of Poverty, Thou Shalt Not Steal, Thy Kingdom Come, Land and People, Moses, Scotland and Scotchmen, The Labor Question.* (An abridged edition of the *Condition of Labor*), the other works of Henry George, the *Story of My Dictatorship*, and others.

A new move on the part of the United Committee which is likely to have excellent results is the establishment in connection with their new office of a press bureau, under the direction of Mr. John Orr, M. A., of Glasgow. Its functions are to supply news of the movement, articles and correspondence on the question and generally to see that, wherever possible, newspapers are influenced in the right direction.

The Land Values (Scotland) Bill carried by the People's Representatives by a majority of about four to one was ignominiously rejected by the House of Landlords. Mr. Ure and other prominent Liberals assure us that this bill will be sent back to their Lordships without amendment and that it will be accompanied by or closely followed by an English Valuation Bill.

We may rest assured that if the Prime Minister is spared to lead the Liberal party for a little while longer, these and many other long overdue measures of reform will become law. The Prime Minister is not the

man to boast or make statements of a serious character lightly. He has said "*The will of the people shall prevail.*"

Clearly we have stirring times ahead of us.

F. SKIRROW.

NEW ZEALAND—AUCKLAND.

Hon. George Fowlds in a recent speech at Grey Linn, referred thus to Sir George Grey, the great statesman whose foresight helped to make New Zealand what it is today as well as the greater New Zealand it is yet to become: "Apart from pastoral leases, only 778,087 acres of Crown lands remained. During the three years ending 1906, the land parted with totalled 1,158,861 acres, so that what was left would only do for another two years at that rate. Was it not wise for them to make some provision for endowments, before the whole of the Crown lands passed away to private holders. (Applause.) He was not enamoured of leasehold, because there was another way of securing the benefits of the land for the State. (Laughter.) His own feeling was in favor of a graduated land tax. The second point of the bill was to prevent the aggregation of large estates, hence the £50,000 limit. There were two kinds of farmers; the man who farmed the land, and the man who farmed the farmer. (Laughter.) The last principle of the Land Bill was that of making endowments for education, charitable aid, and old age pensions. Did the people think Sir George Grey was unwise when he set aside the valuable endowments for the City of Auckland? No, Sir George Grey's forethought was frequently extolled. That being so, why should not the present Government set aside further endowments?"

THOSE who have not read "The Digger Movement," with its fascinating account of the career of Gerrard Winstanley, by Lewis H. Berens, of England, should hasten to secure a copy.

THE latest converts to the principle of the referendum are Senators Foraker and Dick of Ohio. For this work in converting the two Senators to this doctrine Rev. Herbert Bigelow is to be credited.

DEATH OF JOHN F. BAKER.

From the *Canadian Single Taxer* we are pained to hear of the death of John F. Baker, of Kingston, long a subscriber to the REVIEW, as well as a contributor to its columns. This tribute to his memory by W. A. Douglass appears in the columns of our contemporary:

Mr. Baker was a man whom to know was to admire, respect and love. His face bore the imprint of sincerity, honesty and earnest purpose. From the time he made himself master of the sublime truths taught by Henry George he never failed or flinched in his efforts to make known these truths to his fellow men. No lofty monument, no ostentatious pageant, accompanied his remains to the last resting place. Those outward and meaningless displays attend the men who have won fame, often by the accident of birth, or by the destruction of their fellows on the field of battle. But Mr. Baker has left behind him a monument more enduring than that in the good that he has accomplished, and in the share that he contributed towards the inauguration of that civilization which, Moses like, he toiled for, but which he was not permitted to see.

MAX HIRSCH writes us from Melbourne, Australia, that he has been compelled to postpone the writing of the handbook on political economy for which he has been collecting material. With the completion of the task now imperatively calling for all his activities he will be in a position by the beginning of the present year to resume his work with his pen, which will include one or more contributions to the REVIEW.

WORK FOR THE ORGANIZATION.

The following letter has been sent out by the General Secretary of the American Single Tax League, outlining the plans for work:

The responsibility for organizing ourselves, however, rests largely with those who are now working independently, and we are appealing to every known Single Taxer for his active and sustained assistance.

In furtherance of the expressed desire of

the Conference, we have held several meetings and formulated the following program for your consideration:

First: To enroll every Single Taxer in the country so far as possible. These have been estimated at a quarter of a million, and we would ask you to start now and assist us, as this work will all be a favor to us and the cause. This is preparatory to organization in each state. Enclosed are enrollment blanks.

Second: To co-operate with press bureaus (a) by supplying editorial matter to favorable papers, and (b) a general proofsheet service; all under expert management.

Third: To procure and circulate through every channel, popular Single Tax literature especially tracts and cheap editions in co-operation with Mr. E. B. Swinney's work, also *The Land Question*, *Social Problems*, etc.

Fourth: A unique neighborhood library plan.

Fifth: Extension of lecture courses.

Sixth: When found practicable to concentrate our energies on some one State so as to get the Single Tax into operation.

We do not intend to dictate a program; that would be forced and unnatural;—the great body of us land value taxationists must continue to do the work. Your officers can only get our people into mutual communication. We wish to know where we should help and what efforts should have organized help.

We solicit first, suggestions regarding any phase of the work; second, volunteers for publication work or other service; and third such subscriptions as you can afford.

JOHN J. MURPHY
Secretary.

"ONE must concede that the sort of educational work which the Single Tax League has been doing in recent years is highly commendable. The president has devoted himself particularly to the task of securing definitions and statements of fundamental economic principles underlying the science of taxation that would commend the authoritative approval of economic experts, and of promoting popular recognition and understanding of them. Such work, in so far as it is successful, helps to furnish a needed basis for discussion and legislation."—*Boston Transcript*.

HOW TO OPPOSE SOCIALISM.

I read an editorial on socialism in reply to W. Bross Lloyd some time ago, and was much interested in it; was considerably impressed with the fact that both sides are incomplete and superficial. Now, the facts are that socialism is up for discussion in America, and it must be discussed fairly and fully. It will not do to say they are dreamers; that may be, and doubtless is true of most of them, but it is no reply to their argument.

Socialism is rapidly becoming of such political consequence that it cannot be flouted in a country whose political institutions rest upon manhood suffrage. Nor can they be answered by pooh-poohs, nor by calling them hard names. Socialism has its antidote, as has every other false doctrine: but not until the primary cause of socialism is attacked and destroyed will socialism itself disappear. For, after all is said, the socialist propaganda is the legitimate fruit of social injustice, buttressed by custom and fortified by the fact that great financial interests are at stake, and are not likely to give up a tithe of their advantage until an awakened social conscience compels obedience to the law of simple justice; the most used and least understood term in the English language. Now, the real cause of social unrest is the fact that we have established privilege in America under the forms of a democratic government. We have abolished the forms of tyranny but retained the substance, and privilege is here and everywhere the denial of equal rights. This is supposed to be a government of equal rights; it is a government of special privilege, it is neither democratic nor socialistic. It is not socialistic because, while it creates the unemployed, it does not take care of them, as the socialist government would do, and it is not democratic because it does not permit the unemployed to take care of themselves.

We have, however, in operation a species of perverted socialism which is called a "Protective Tariff," which is paternalism gone to seed; an institution which makes one class rich at the expense of another, and then keeps them so, and there is such a large and influential class of people who have and will strenuously oppose any effort

to lessen this evil, yet clamor against the other species which would include as its beneficiaries the people who are so mercilessly fleeced by these very respectable socialists at the top of American society. The socialist never tires of railing against competition, but in so doing he is simply following the lead of American plutocracy, which for forty years has not only been preaching against it in its republican party newspaper throughout the land, but has been dealing it all kinds of blows below the belt, as it were. Every monopolist is against it, in fact monopoly is the negative of competition; where one is, the other is not, and at no time in our history as a nation has monopoly been so universal and its profits so great as at present. Here is the real cause of socialism.

There is another remarkable similarity between socialists and plutocrats. They are both excessively "class conscious." Plutocracy practices it with great persistency, prompted by a common interest, but does not preach it because it is dangerous doctrine; at least it is dangerous to privilege. Socialists both preach and practice it as far as possible. In fact, in the political arena there are but three kinds of men; Plutocrats, Socialists and Democrats or Single Taxers. The plutocrat believes in monopoly and the private ownership of public property. The socialist also believes in monopoly (but would extend its boundaries) and the public ownership of private property. The democrat believes in neither of these vicious doctrines, and I am a democrat in the sense that Lincoln and Jefferson were both democrats, and believed as I believe in the private ownership of private property, and the public ownership of public property, and drew the line where the surveyor drew it when he laid out the streets and highways of our common country.

If you wish to attack socialism you must attack the causes which give it birth. The fortified fortunes of the rich are not due to the genius of the rich, but to the economic ignorance of the poor, a condition which newspapers in general do very little to correct. The trouble is not individual, it is social; it is not the man, but the law that piles wealth up in gigantic heaps. Back of the law is government, and govern-

ment is sustained by taxation, and the power to tax is the power to destroy. It is simply a question of changing the incidence of taxation so that those who get the vast benefits of government shall sustain its vast burdens, and those who get small benefits at the hands of government (there are many such) shall not be taxed for the support of government out of all proportion to the benefits they receive. The only cure for socialism then is a square deal all around, and the basis of a square deal is equal opportunity; and the basis of all opportunity is land, and land speculation is the basis of all industrial unrest, for as the price of land rises the price of men falls; and if by speculation the price is raised abnormally high, rent will soon soar, and labor will have to organize trade unions to resist the downward tendency of wages. This will leave a "Labor Question," this in turn a "Social Question" and this is the parent of socialism, anarchy and all the rest of the isms.

Political socialism is a cry of economic distress; it is the unscientific protest of the dissatisfied; it cannot be smothered, it must be cured; it is an economic disease.

HENRY H. HARDINGE.

GEORGE P. HAMPTON, former editor of the *National Single Taxer*, was a delegate last October to the Chicago Conference on trusts from the National Grange. Mr. Hampton is doing much quiet but effective work for the Single Tax. Nor is Mrs. Hampton idle. On Wednesday evening there is always a gathering of some of the friends of the movement, and very enjoyable, too, are these occasions at her hospitable home.

GEO. J. KNAPP, of Rock Island, writes us that there is a newspaper there that is giving almost unlimited space to Single Tax communications. He adds: "Stir up the Single Taxers, for now is the time to get the Single Tax into the papers."

AMONG papers received is the *Caldwell Imprint*, edited by J. L. Caldwell, of Amarillo, Texas. It is a four page leaflet which appears semi-occasionally. It is full of biting little Single Tax paragraphs which this old and experienced newspaper man knows so well how to write.

CORRESPONDENCE.

 ONE SERVICE THE REVIEW
 RENDERS.

Editor *Single Tax Review*:

You very graciously printed a letter of mine some time ago, and I have been engaged ever since in a highly gratifying correspondence which sprang up on account of that publication. One of the writers was on a U. S. man-of-war in Cuban waters when he sent his first letter to me. He has since completed his term of enlistment, and subsequently came across to Puget Sound, visited Seattle, hunted me up, and we spent a most delightful day together in communion of soul, and incidentally viewing local points of interest. He is now in Portland, Oregon, where he expects to settle. His name is D. C. Millikan.

Such an incident misses being romance only by the narrow margin of sex, and I thought it would interest you, showing as it does, that the *REVIEW* renders more than one kind of service.

The other correspondents were Jas. P. Cadman, of Chicago, and Robt. White, of Syracuse, N. Y., both of whom wrote me inspiringly and informingly. The last named also sent me some samples of a patent ballot which he has invented, and I am taking the liberty of forwarding one to you in case Mr. White has been too modest himself to do so. The ballot appeals to me as a clever and valuable production. I succeeded in having it brought to the attention of our last State Legislature, or rather, some members of it, but without favorable results. They probably thought there was too much daylight in it. Mr. White is an ardent Single Taxer and any achievement of Single Taxers in the line of progressive democracy should be made known in the ranks of the faithful.

Single Tax fires in this vicinity seem to be banked at present, the energy going into municipal ownership, initiative and referendum, and other kindred toward-the-light agitations. "Humanity sweeps onward," as Lowell sings, but sometimes I feel like joining W. T. Stead in a somewhat profane statement that he made some years ago, when he said that "he wished he could jog the arm of the Almighty."

Again allow me to express my humble appreciation of the *REVIEW* and the devoted human service which it enfolds.

HARRY E. VENESS.

SEATTLE, Wash.

 NOT ACTIVE IN DULUTH.

Editor *Single Tax Review*:

The Single Taxers of this city are not the kind that care to get together to do something. The socialists are having meetings every week and are working like beavers for their cause. Were it not that I expect something will be done in the coming year that will awaken the George men from their Rip Van Winkle sleep I should feel like casting my lot with those who have the courage of their convictions.

SAMUEL NIXON.

DULUTH, Minn.

 DOES NOT LIKE THE NAME.

Editor *Single Tax Review*:

I have long been of the opinion that the words "Single Tax" are juiceless and unsatisfactory as a title for the work you and I are so much interested in; it is exceedingly hard work to force these things down the throats of English people. The "socialization of land values" says what you mean in more familiar language, which will appeal to the rank and file of the common people, and, in my opinion, will come to be more and more used by speakers and public men in urging their views on the public.

I have been urging this view of it ever since I came to England. It is equally true for America.

JOS. FELS.

LONDON, England,

 SENATOR HOWE WANTS PAMPHLETS
 ON SPECIAL SUBJECTS.

Editor *Single Tax Review*:

I am feeling more and more that the conference was worth all the effort that it cost. Our movement can never be measured by mass meetings. For the Single Tax as yet is an intellectual reform. Not that this side of it appeals to me so much as the

other, but it must be admitted that the Single Tax has not that warm compelling motive that socialism, with its class appeal, has. I look to the Central Committee which we created to achieve very substantial results. Among other things, I hope they will get out some artistic leaflets like the Fabian tracts. Our literature has often been so cheaply printed that it did not reach the classes that it might, and it has been so scientific in tone that it often repelled. I should like to see men like William M. Reedy of the *St. Louis Mirror* drafted into the preparation of a tract, together with other men whose artistic or temperamental instincts are strong. I have long waited a pamphlet on the Single Tax as a cure for the housing question. That seems to me to be a point of easy entrance in our large cities. There are a number of other subjects that might be treated which will doubtless occur to the Committee.

FREDERIC C. HOWE,
CLEVELAND, Ohio.

PROGRESS IN HOUSTON.

Editor Single Tax Review:

I think we have every reason to be satisfied with the progress of the movement in Houston. The city board of equalization is raising the assessments generally, but it is raising it on the value of the land, and assessing the vacant lots as heavily as the improved.

In the country the land and the improvements are not separated as they are in the city, but one of the members of the commissioners court told me that they never asked anything about the improvements.

J. W. PORTERFIELD,
HOUSTON, Texas.

SINGLE TAX PROGRESS IN SWEDEN.

Editor The Single Tax Review:

The understanding that the land question lies at the root of our great social problem is at this time making very good headway in Sweden. The other day I got a letter from one of the most popular writers and reformers in that country. "The ideas of land reform are," he said, "everywhere in

the air." Now I see that the Liberal party, which has, together with the labor members, a majority in the Lower House, have adopted a new programme, which with regard to the land question is a real advance from former platforms.

The land question is pressing more and more to the forefront; our future as a nation depends greatly on how we are using and owning our Swedish earth. This party will in all ways further such investigations and work of education, which are necessary to find the right way in settling this great social and economic question, especially for preventing emigration.

And so the programme goes on and states that land belonging to the State should be preserved and extended for the benefit of coming generations. When the State is furthering home colonization and small holdings, it should do it by leasing our State land under reasonable terms.

The party is also in favor of a tax on future increase of land values. But the taxation programme, as a whole, shows that the party has not yet understood either the land values question or the fiscal problem, and I am sorry to say, that we have land reformers who are badly influenced by the unreasonable moderate German land reform movement and also by old-fashioned political economists to do their best in teaching the people in such a way that they will not be easily understood.

NEW YORK. JOHAN HANSSON.

SOCIALISM RAMPANT IN BRITISH COLUMBIA.

Editor Single Tax Review:

I am much encouraged by the success of the English Democracy in the last general elections, and am looking to England to strike the first blow for real freedom. I do not see how the Government can withstand the power of the advanced Liberals, the Socialists and the Trade union element combined.

In this Province the Single Tax element is not very much in evidence. A noisy, rampant Socialism has succeeded in forcing itself on the attention of the public, and previous to our last general election held the Government of the Province in

the hollow of its hand. A narrow majority has been changed into a majority sufficiently large to render the Government independent of all combinations. This does not mean that the people will benefit by the change, because the Government is controlled entirely by corporate greed. Prosperity has blunted the perceptions of the people who usually suffer from the crimes of Governments, and the cause of reform must wait until hunger again threatens the masses of our people.

THOS. HOWELL.

KAMLOOPS, B. C.

AFFAIRS IN ST. LOUIS.

Editor *Single Tax Review*:

The movement here is going on pretty much the same, which means that it is progressing steadily if slowly.

On October 17th. we had a memorial meeting in honor of two of our most beloved members, Mrs. and Miss Nake, mother and daughter, who were lost at sea, drowned off the coast of California. Miss Nake was one of our most prominent public school teachers. Rev. Herbert S. Bigelow, of Cincinnati, and Dr. W. Wm. Preston Hill, of St. Louis, addressed the audience, which was a very large one. Marion Reedy, editor of the *St. Louis Mirror*, presided and many prominent persons in St. Louis were on the platform. The subject matter of the addresses was very fine and left a deep impression on the minds of those who listened. They showed man's relation to things terrestrial and things spiritual, and such occasions bring man nearer God and the divine justice as it might be established here on earth.

We have also lost another valuable member in Mr. John Paul, who was killed while acting as a peacemaker between some quarreling workmen. Other members we have lost from other causes than death. Mr. L. P. Custer has gone to help Mayor Johnson run things in Cleveland, and his absence, too, leaves a vacancy.

The following officers of the League have been elected for the ensuing year:

Christ Osterwitche, President; Frank K. Ryan, Vice President; R. P. Carroll, Re-

cording Sec'y; H. Sycamore, Corresponding Sec'y; H. Priesmeyer, Treasurer; Steve Ryan, P. Pepon, J. W. Steele and K. Palmer, Advisory Board.

H. SYCAMORE.

ST. LOUIS, Mo.

URGES THE SUPPORT OF SINGLE TAX ORGANS.

Editor *Single Tax Review*:

It has always been a wonder to me why our few publications should receive such poor and niggardly support. To my mind one of the greatest obstacles to our greater progress is the lack of unanimity upon any line of action that is suggested. But there ought to be no two opinions as to whether our organs should be supported. The socialists are wiser than we. Think of the *Appeal to Reason* and *Wiltshire's Magazine* with a circulation of 800,000 each. Now does any one believe that the socialists would be so far advanced were it not for the large circulation accorded by the general support of these periodicals? If the *REVIEW* and the *Public* had a circulation of one hundred thousand copies, does any one think for a moment that our movement would not be further advanced?

W. E. WILES.

TOLEDO, Ohio.

AN INTERESTING LETTER.

Through the kindness of Mr. Robert Tyson, of Toronto, we are permitted to print this portion of a letter from Mrs. J. Pethick, of Grass Valley West Australia. She is a niece of Miss Catherine Helen Spence, of So. Australia, whose name is familiar wherever the Hare-Spence system of Proportional Representation is known.

"I too am a Single Taxer and have great faith in the ultimate uplifting of the truth. It is most gratifying to note how the question of land reform and land values taxation is permeating the politics of all civilized countries. In Australia as a whole good steady progress is being made. In this state, West Australia, the municipalities and road boards have for years had the power conferred upon them to raise a portion of their revenue at least by means of land value taxation. Several districts

have done so, the none yet have adopted wholly the Single Tax principle. One important suburban district, Guildford, 8 miles from Perth the capital has recently put a tax of 2d in the £1 on land values. This (Northm) district has 1d in the £1. A bill or rather two bills, the land value assessment bill and the land tax bill have been before the West Australia Parliament for two sessions. Not certainly the Single Taxers ideal measure, but still a step in the right direction. Each time the measure has been rejected by the upper chamber. Provision was made for exemptions up to £50 on city property, up to £350 for country, new settlers to be entirely exempt for five years. and rebates to be allowed on all improved properties. When this bill was rejected by the Legislative Council a month ago an extraordinary prorogation of the House was decided upon and last week the measure was reintroduced with the addition of an income tax proposal tacked on. Will send you news of the fate of the bill later on."

ANOTHER GREAT MAGAZINE SPEAKS OUT.

We have admitted that there is a necessary element of speculation or venture in all enterprises. Is there such a thing as honorable or useful speculation? It is at this point that the chief difficulty of our subject lies. There are three lines of justification of legitimate speculation. The original meaning of the word *speculate* suggests one use to which society puts a certain class of its members. They are scouts or outrunners, who, by their far sight or mobility, explore new routes by which the marching caravan behind them may proceed, or discover treasures and supplies for the benefit of the rest. The inventors and promoters are thus surely useful to the slower and cautious multitude. No one grudges them generous return for their forethought, patience, courage and faith. The trouble with this class of speculators is that they have frequently failed entirely to see their relation to society. Their honorable business is to serve all of us. They have heretofore been suffered to imagine that they could appropriate for their selfish use whatever they might lay

their eyes upon. Sent forward as scouts from the main body, upon whose approach they always reckon, and by whose continued support they are enabled to exist, they have confidently written their own names as proprietors upon the lands, the springs of water, the forests, the minerals, and all those natural resources which rightly belong to the body of society—never to a few of its members.

There is then a kind of speculation which is itself righteous, namely, the discovery and promotion of new means of wealth. The injustice begins when men set an excessive price of their own on their work, as if they had performed an act of original creation. We can applaud Mr. Carnegie's and Mr. Rockefeller's enterprise, but we denounce their system of tariff, their manipulation of railways, and their appropriation of mineral lands, through which their speculation has passed over from useful social service into the form of colossal extortion. We cannot even see the social use of any sort which has attended the building of the Astor and other similar fortunes. The scout in this case has merely seized and fortified a height above the city and become a robber-baron. We must say, however, by way of excuse, that these men have turned to their own selfish use legal enactments for which we are all responsible.

CHAS. F. DOLE,

In *Atlantic Monthly* for Dec. 1907.

HERE is something for the jeering so-called conservatives to think about. Dr. Taylor, who was re-elected Mayor of San Francisco, was the intimate friend and literary critic of Henry George, besides an uncompromising believer in George's philosophy. And Dr. Taylor is but a sample. Single Taxers everywhere are becoming to be recognized by thoughtful people as being at least fairly intelligent, exceptionally level headed and scrupulously honest. In a social crisis it is the Single Taxer who is quite frequently called upon to steer the Ship of State. And still there are those who jeer and scoff.—*The Commoner*, Beaver, Pa.

THAT Tom Johnson's desire to have a fourth term as Mayor of Cleveland should be opposed was necessary to the form of

government under which the American Republic is organized.

What was not necessary was that a Republican of national prominence, and more or less national usefulness, prominently identified with the Roosevelt Administration, should be designated at Washington to run against Tom Johnson. Nor was it necessary either for the welfare of one of the best governed municipalities in the country or in the interest of national Republicanism, that the President's support of Theodore E. Burton for the Cleveland Mayoralty should be publicly pledged in writing, and that Taft should have been made a royal consort there, so to speak. But this was how Representative Burton came to get his walloping.

So vital Republican principles suffered by the stupid misadventure. Real Republicanism was not hurt. The city of Cleveland has nothing to regret and much to be glad of.—*N. Y. Press* (Republican).

PERHAPS THE FIRST MUNICIPALLY OWNED STREET RAILWAY.

(Robert Herrick, in *Arkansas Democrat*.)

Monroe, La., it seems, is to be the Glasgow of the United States, in so far as the municipal ownership of public utilities is concerned. Monroe is a city of about 16,000 or 18,000 inhabitants, situated about midway between Vicksburg, Miss., and Shreveport, La., on the beautiful Ouachita River, in the State of Louisiana. Monroe owns her electric light plant, her waterworks system and also her street car system, and in addition, a large park and summer garden at one of the street car terminals, about one and a half miles from the city.

While the newspapers are not saying much about the experiment that Monroe is making in municipal ownership, yet I believe, though I did not see the write-up, that the *St. Louis Post-Dispatch* gave recently quite a lengthy description of what Monroe is attempting.

While down at Monroe about the middle of June on a short visit, I had the pleasure of riding on the first municipally owned street railroad that I ever saw, and, in ad-

dition, I believe, the first one so owned in this country.

What excited my curiosity more than the street car line was that I wanted a look at the man who was responsible for its creation, for, as I thought, one who could successfully resist the wiley franchise grafter must be a man of nerve and determination, and, after seeing Dr. A. A. Forsyth, the mayor of Monroe, who is the father of Monroe's publicly owned utilities, I was not disappointed in his appearance. We are all more or less hero worshipers, and there once was a time when the writer thought that the highest type of bravery consisted in physical courage—that courage that could charge up to a fieldpiece, double-shot with grape or canister; but alas! I now think that moral courage that will stand up and fight for what is right and at the same time is unpopular is a far superior brand of courage.

In my interview with the mayor I will quote from memory. I met the doctor at his elegantly appointed drug store in the city. He said: "We have about six miles of main line track in operation and two and one-half additional being built. The city paid for the road by issuing \$100,000 in bonds and then borrowing \$20,000 additional, making the cost per mile, including power house, about \$20,000. Along the paved streets the rails are laid on concrete, which track is in first-class condition. On the other streets and out of the city the track is laid on creosoted cross ties; the trolley poles are also creosoted. At one end of the line the city owns a large park of more than a hundred acres that cost them only \$20,000, that is now worth more than \$100,000; the road does a large business carrying pleasure seekers to the park and summer gardens.

The road was finished and began to be operated about the 15th of June, 1906. The earnings for the first year have been very satisfactory and the mayor told me at the present rate of earnings that it would completely pay for itself in six or seven years, when the city would own it free from debt.

The streets are paved with vitrified brick, T rails are used and the spikes are held down by heavy concrete; hand brakes on the cars are used.

As I said above the city also owns the water and lighting plant. The city is very fortunate in having a fine navigable river with fine water for drinking purposes quite near being some distance further north a fine mountain stream heading in a spur of the Ozarks near Hot Springs.

BALLADE OF THE FREEDOM OF
THE LAND.

(For the Review.)

In mine and shop we toil and groan,
In smelter heat and fumes we sigh,
And starving widows weep and moan,
And children bound in factories cry;
We plow and plant in the fields hard by
And earth yields harvest at our hand,
But others reap while we sweat and die
It will be so till we free the land.

In city streets where millions teem,
In woodlands wild, on the bounding main,
We bring forth wealth, but we have seen
That the hands that labor reap no gain.
For though on land or sea we strain
We give our all for a place to stand,
And none they leave though we loud complain—
It will be so till we free the land.

We talk these things (or we think alone)
In union, party, street and hall;
"While women faint and children moan"
We try our schemes and see them fall.
Each has a cure for the social gall;
They rise and pass like the shifting sand,
We find on trial that they're worthless all—
It will be so till we free the land.

ENVOY

Prince, teach me how to spread my light,
And let my grain of truth expand;
We long for the reign of Peace and Right
That will be here when we free the land.

E. G. LE STOURGEON.

FROM W. A. DOUGLASS.

Editor *Single Tax Review*:

I ran for our council at the election on the 1st inst., but was disappointed. All the same good work was done. We forced the discussion of the taxation question. I allowed myself to be nominated

for mayor and thus had the opportunity to ask the three candidates the following question: Are you in favor of the legislature giving to this city the power to reduce taxes on buildings and other improvements, thus encouraging improvement and discouraging land speculation? The sharks refused to answer. They dare not say it was wrong and they were afraid to say it was right.

There are two kinds of animals, vertebrate and invertebrate. The invertebrate is sometimes called a mollusk.

W. A. DOUGLASS.

TORONTO, Can.

Editor *Single Tax Review*:

I am glad that a national organization has at last been effected. I have always wished for this as I believe the Socialistic propaganda has owed its success to the fact of its militant organization. Single Taxers can now work with some measure of system and can gauge the result of their effort. Especially am I glad that the REVIEW will be the organ of the new movement.

I wish you a very happy New Year and a prosperous one for our beloved REVIEW.

E. G. LE STOURGEON.

SAN ANTONIO, Tex.

TO THE READERS OF THE REVIEW.

Among the articles that will appear in the next issue of the REVIEW will be Raymond Robins' address at the banquet of Nov. 19th, reported expressly for these columns, and the first instalment of "The Modern Æsop," a series of illuminating fables from the pen of J. W. Bengough, the well-known lecturer and cartoonist of Toronto; also a splendid article by Lewis H. Berens.

Among other articles, either contemplated or in course of preparation, is one on the *Laissez Faire* Doctrine, showing the limitation of this doctrine as conceived by the physiocrats and applied by the Manchester school, and its real application.

An article on machinery—its influence on industry and wages—does it throw men out of employment. An answer to the Socialist contention.

The Critics of Henry George—an Exam-

ination of the Arguments with which the Doctrines of "Progress and Poverty" are opposed. Their confusions and contradictions.

But we would urge upon the Single Taxers who are busy with their pens that what we need are concrete illustrations of the workings of the laws of land tenure and taxation; articles illustrative of progress in our direction; and reports from any point where actual work is being done. The news of the movement is immensely important to the REVIEW at this time in view of its being the official medium of the American Single Tax League, and Single Taxers are urged to keep us in touch with whatever is being done in their respective localities. In this way through the sending of such records of activity will our brethren elsewhere be spurred to emulation. Among the many important offices filled by THE SINGLE TAX REVIEW this is not the least in importance.

MUST KNOW OUR HABITS.

For President—Lewis Stuyvesant Chanler.
Platform—The viciousness of inherited wealth.

This is one of the most interesting political suggestions since Richard Croker, in 1900, advocated the nomination of "Cholly Knickerbocker" Keller for vice-president. It would be glorious to see the Single Tax warriors of the Democratic party hurrahing for the Astors and the unearned increment. —*Globe, (N. Y. City).*

A TRIBUTE TO JOHAN HANSSON.

The REVIEW takes pleasure in printing the following letter from Gustaf Steffen, Doctor of Philosophy and Professor of Economics and Sociology at the University of Gothenburg, Sweden. It is a deserved tribute to the labors of Mr. Hansson, who is now in this country, and who will visit Boston and a few other cities, and then depart for New Zealand.

"I have much pleasure in testifying that Mr. Johan Hansson is a most diligent student of economics, and that I have great hopes that his studies in the U. S. and in other parts of the Anglo-Saxon world will be of

benefit to us here in Sweden when he returns. He is especially qualified to study the land question, taxation, the tariff question and the labor question.

It is hoped that he will be able to bring home some of the more out of the way literature on these subjects and thus further our knowledge of economic and social conditions and tendencies in the United States and other English speaking countries."

THE WARNING.

(For the Review)

DEDICATED TO "LAND VALUES."

Over the hills, and far away,
The wind has carried the warning;
From the western cliffs of the setting day,
To the plains of the orient morning.
Some listened in hope who had hoped no more,
Some listened in scorn or fearing;
For mighty the message the warning bore,
As the judgment hours were nearing.

The Castle of Privilege ruled the States
Of a broad and fair dominion.
Strong were its walls, and its moated gates;
And it feared nor foe nor minion,
But a shuddering thro' the foundations crept,
And the lords at the banquet started;
And a sudden fear to their bold eyes leapt,
As when body and soul are parted.

The battlements shook as the wind went by,
And trembled the heart of the warder;
For torn and rent from the turret high,
Fluttered the flag of the Border.
The blast from his bugle horn blew fain,
But it died over hill and hollow,
And he listened in vain for the slogan strain
Of the gathering clans to follow.

The shades were deep in the donjon keep;
But o'er forest and field and meadow,
The sun was waking the world from sleep—
From the long, long ages of shadow!
The spires of the city shone far and bright;
And the pulse of her life a-quiver,
Moved and glowed to the quickening light,
Like the flow of her ancient river.

For deep thro' the widening waves of air,
From circle to circle speeding—

The wind has carried the warning there,
 "Till the ear of the world is heeding.
 And not to the bugle of fortified might
 The gathering clans are thronging,—
 To the slogan strain of Humanity's right,
 To a cause beyond Rank's belonging.

Oh, whence it bloweth, no man foreknows:
 Nor, whither it goeth, gives warning—
 The mystical wind of thought that flows
 From the border land of morning.
 But over the hills, and far away,
 Like the winds when the dawn is break-
 ing,
 It sweeps the breath of creation's day
 The day of the soul's awaking.

FRANCES MARGARET MILNE.

THE SINGLE TAX CONFERENCE.

From the Evening Post (N. Y. City).

No reformers at present active in this country know more definitely what they want to accomplish than the Single Taxers. A Socialist congress is usually marked by bitter controversy between the exponents of different schools; the Prohibitionists differ on politics and in their attitude toward cognate reforms; municipal good government is still a matter of separate experiment stations; the achievement of revenue reform is involved in masses of more or less debatable detail. The Single Taxers know no schisms, and their conference now being held in this city is in a true sense a love feast. The call for it refers to "the opportunity for spiritual refreshment which comes so largely from association with other men inspired with like ideals." At no time have Single Taxers spent their ammunition on one another. * * *

The chief reason for this unusual degree of harmony among enthusiasts is unquestionably to be found in the genius of Henry George, the founder of the movement. Friendly and hostile critics agree in ranking "Progress and Poverty" as a remarkable piece of exposition and argumentation. For lucidity of style, skilful arrangement of material, aptness of illustration, sympathy and sincerity of purpose, it is altogether admirable. The economists generally assail its logic, but none of their attacks are in so attractive a style, none have found

anything like such wide popularity. If Mr. George's writings have analogies on the one hand to the popular exposition of "Coin's Financial School," they have on the other to the works of Adam Smith, who, in a higher department of letters, first made economic science readable. * * *

The Single Taxers are known everywhere in this country as a studious, earnest, and devoted band. They appear in politics only as individuals, Tom L. Johnson, of Cleveland, being just now the most conspicuous Single Taxer in office. They are always prompt to point the moral of current events, as the financial panic was discussed yesterday, in the light of their doctrine, but their worst enemies characterize them as crazy theorists rather than as fomenters of class hatred. Their public spokesmen are not agitators, but lecturers; their papers are more akin to the economic reviews than to the sensational journals.

Like all reformers, the Single Taxers think chiefly of the future. The ultimate division of the thinking world between the followers of George and the followers of Marx was predicted yesterday by Senator Frederick C. Howe of Ohio. As to achieved results, the movement could make larger claims if it were called by any other name. By very definition, the man who believes in increasing the tax on land values as one part of a general scheme of taxation reform, cannot be called a *Single Taxer*. Yet the propaganda has undoubtedly appealed powerfully to many thousands who are still quite unable to see in the appropriation of ground rent by the community the be-all and end-all of economic reform. Indeed, there are certain widespread, if gradual, tendencies to-day in our American cities, which follow the general lines of Henry George's teachings. The notion that the tax on personal property is futile and unscientific is certainly spreading. So is the feeling that unimproved land should be made to pay a larger share of the public expenditures. Where there is a change of policy at all in local taxation nowadays, it is rarely counter to these tendencies. Yet these half-way reforms are rarely effected through the agency of outright Single Taxers.

SEND the REVIEW your book orders.

BOOK REVIEWS.

AN ABYSSINIAN EPIC.*

This translation of one of the most important ancient Abyssinian manuscripts, illustrated by an Abyssinian artist, conveys to the reader some knowledge of what must be the power and poetical beauty of the original. It is hardly to be supposed that through the double filtration of two translations much of the original manner of beauty remains. But some of the essence, we suspect, is retained, in the solemn, slow progress of the narrative and the sombre grandeur of its setting.

Very interesting, too, is the introduction by M. Le Roux, which tells the story of the curious mutations of the fate of this ancient manuscript in the sacred language, Gheze, which bears the same relation to the language spoken to-day in Ethiopia as Latin does to our English tongue, surviving only on ancient inscriptions and in liturgy and invocation, and known only to the learned, who in the land of Menelik are not a numerous body.

One of the characteristics of this ancient story, "The Glory of the Kings," is the same quality that appears in most of these epics of remote times. There was much glory for the kings and those who found favor with them, but the common people seem forever to be working when they are not fighting—working to build palaces and fighting to obtain lands on which to build them—all of which is essential to "The Glory of Kings." J. D. M.

WE have received a neatly printed pamphlet containing the addresses in memory of Ernest Howard Crosby at Cooper Union on March 7th of this year. The frontispiece is a speaking half-tone portrait of Mr. Crosby. There is a poem of Mr. Crosby's written shortly before his death which seems to us singularly beautiful, and which recalls certain splendid lines of Chapman.

*Magda, Queen of Sheba, from the Royal Abyssinian manuscript, "The Glory of the Kings," now first translated into a European tongue by Hughes La Roux, and into English from the French by Mrs. John Van Vorst. Clo., gilt top, 195 pages, \$1.20 net. Funk & Wagnalls Company, N. Y. City.

There is an appreciation from James K. Paulding, which appeared in *Charities*, and there are speeches of Lawson Purdy, Rev. Leighton Williams, Hamlin Garland, Dr. Jane E. Robbins, John S. Crosby, Abraham Cohan, as well as letters from Felix Adler, W. D. Howells, Edmund C. Stedman, Leo Tolstoy, John Mitchell, Wm. Lloyd Garrison, Wm. J. Bryan, Tom L. Johnson, and Edwin D. Mead. These speeches and letters are eloquent tributes to the fine intellectual and spiritual qualities of our absent friend.

We append the verses of which we have spoken, as they seem to us the most notable single poem which ever came from Mr. Crosby's pen:

For we are vague and unsubstantial shadows
Cast for a moment by our larger selves
Upon this whirling globe, itself mere
semblance,

Which some adventurous, wandering ray
of truth
Paints with a wayward stroke on heaven's
wall.

In vain we sleep and waken, thinking thus
To escape the land or shadows. If by night
We simply dream, by day we dream to-
gether—

And all is dream—save when a sudden
flood

Of calm conviction, surging from beneath,
Uprises through the fountain of our being,
And overflows the temporal world of
sense—

A flood that in receding leaves behind
Imperishable hints of broader life,
Transcendent truth and supernatural sub-
stance

Beyond the pale of dreams. Our universe
Treads in the skirts of unimagined grandeur.

So, as a barnacled and battered keel,
Long buffeted by lapse of rushing waters,
Dank seaweed and the world of scale and
fin,

Might, in the throb and tremor of its frame,
Feel a faint whispering of slant towering
masts

(Friends to the sun), of zephyr-haunted
sails,

And spacious bulworks in an element
Undreamt-of, incommensurate—so may we
Thrill at the touch of our supernal selves
Which loom up dim in regions adequate
Beneath an unknown sky.

**"IN MEMORIAM — JOHN PETER
ALTGELD."**

Such is the title of a pamphlet, neatly printed and containing half-tone portraits and extracts from the addresses made at the Memorial Celebration on March 10th of this year, at the Garrick Theatre, in Chicago. A short biography of Governor Altgeld from the pen of Judge Edward Osgood Brown appears on one of the first pages. A letter to the meeting from Hon. Tom L. Johnson, mayor of Cleveland, opens with these striking words:

"History shows that the hour produces the man. The time was ripe for religious liberty; the man was Luther and we had the reformation. Human slavery was questioned; Lincoln, the rail-splitter, was in the White House, and we had abolition. Practically the whole world was discovered and no more free land was obtainable by the rising generations; Henry George wrote the new political economy and we shall have freedom. It will thus be seen that when the clock of time strikes the hour when men must act a new figure appears on the stage."

There are several pages devoted to the "words of John P. Altgeld," and the reference to Henry George will interest our readers:

"What, then, draws the world to this man? It is the broad sympathy for suffering mortals which he possessed. Henry George's soul went out toward all that were in distress. His ear caught the cry of sorrow that has saddened the ages from the time that the children of Israel sat down by the river of Babylon and wept.

In writing 'Progress and Poverty' he dipped his pen into the tears of the human race, and with a celestial clearness wrote down what he conceived to be eternal truths. When he died, there was nowhere a soul that cried out, 'There is one iron hand less to grind us, one wolf less to tear our flesh,' but everywhere a feeling that a friend of the race had gone."

We have received from the press of the Thompson Publishing Company, St. Louis, a copy of "The Old World and its Ways," by Col. William Jennings Bryan, a volume of 575 pages and nearly 250 illustrations.

This book is Mr. Bryan's record of his travels with his views of men and things. His record of his journey is of much interest and full of keen observation. Although viewing what he saw as a democrat he describes the modes and manners of peoples with philosophic sympathy and much genial humor. Altogether there are few more interesting contemporary books of travel.

The work is sold only through solicitors.

We have received from the Ariel Press of Westwood, Mass., "Ernest Howard Crosby, A Valuation and Tribute," from the pen of Leonard D. Abbott. A speaking half-tone portrait of Mr. Crosby adorns this artistically printed pamphlet, which consists of some forty-odd pages. It is written in a spirit befitting the nobility of soul of the man whose achievements and devotion to humanity it celebrates in a vein of generous appreciation and in prose that leaves nothing to be desired.

TO OUR SUBSCRIBERS.

According to a recent ruling of the Post Office department publications which obtain second class mailing privileges cannot carry subscribers who are in arrears beyond a certain fixed period. For a bi-monthly, the limit is six months. In order that we may conform to these regulations we must ask our subscribers to renew promptly on the expiration of their subscription and in no case to allow such subscription to remain overdue for longer than the specified time.

OFFICES OF THE LEAGUE OPENED

The American Single Tax League has established its headquarters at 27 Union Square, W., N. Y. City. The officers of the League hope that Single Taxers visiting New York will make it a custom to register their arrival with the Secretary, so that personal communication may be established ultimately with Single Taxers all over the United States. Stationary and conveniences will be supplied to visitors.

With the death of William O. Havemeyer there passed away one of the most formidable "business men" of this period.

SINGLE TAX INFORMATION BUREAU.

Mr. E. B. Swinney has furnished his quarterly report of the work of the Single Tax Information Bureau which shows that the sum expended during the quarter was \$114.88 and that the number of copies of literature sent out for the past four years now reaches the number of 281,365 and the number of requests for literature nearly 9,000. Mr. Swinney's services are furnished without compensation, and the simple statement he renders is eloquent of work well and systematically done.

FOR THE CITY BEAUTIFUL.

We hope that in every provincial town and city today a blow will be struck in behalf of the city beautiful. Money spent in this direction is money spent in the most reproductive way. Every slum we remove and every playground we make is an investment that brings forth a hundred fold. It is not only the cultivation of the beautiful; it is the insurance of the race. And above all, we trust that every citizen who goes to the poll today will remember that it is land monopoly that is at the root of the squalor of the town and that strangles its growth. If we want the city beautiful we must first liberate the land.—London *Daily News*.

C. J. BUELL has a poem in November number of *Farm, Stock and Home*, of Minneapolis.

THE newspapers have lately made much of the discovery—which was a somewhat belated one—that Tom L. Johnson put a large amount of water into the stock of the Nassau road. Few ever doubted it. When Johnson was a railroad man he played the game very much as the others played it—certainly quite as skilfully. But he unlike the other gamblers, pointed out that the pawns with which the game was played belonged to the people, and that whoever won or lost made no difference—it was always the people who paid when the chips were cashed. Our over punctilious friends of the press seem to be astounded at the discovery that Johnson was doing some-

thing economically unjustifiable. It ought to be some comfort to them that Johnson admits it—and has pointed it out to a greater number of people than were ever likely to learn of it through his self-righteous critics.

OUR readers will learn with regret that the summer resort known as "Squirrel Inn" at Haines Falls in the Kattskills, owned by Miss Hannah Paul, was destroyed by fire last August. Miss Paul suffered considerable loss. The Inn is being rebuilt, and will be ready for occupation in the summer.

THE REVIEW acknowledges receipt of a card which reads as follows :

24-10-'07.

With the hope that the forthcoming National Single Tax Conference may be in every way a success, and that in the proposed International one some years hence Australia may be able to be more directly represented. — From Co-workers in South Australia.

FAIRHOPE congratulates Johnson. Among the telegrams received by Mayor-elect Johnson was the following :

Citizens of Fairhope, Alabama, in mass meeting assembled, extend hearty congratulations to you and the people of Cleveland.

ONE of the most radical departures in the way of taking care of a country's natural resources, but at the same time one of the most hopeful signs of our commercial era, is that of the Swedish Government having adopted a plan of taking over the immense iron ore deposits in the northern part of that country. The private company which is at the present time working the mines will have the right of exploitation for 25 years to come, but will meanwhile be permitted only to mine a certain definite amount of ore. After that time the ore lands will be transferred to the State. The aggregate amount of ore in these ore lands is estimated at from 500,000,000 to 800,000,000 tons. In view of the fact that natural deposits of this kind are plainly the property of the nation as a whole, and cannot consistently be left to enriching private individuals, in no way responsible for the existence of these deposits, it is gratifying to hear that some statesmen are recognizing the necessity of asserting the right of the people to the bounties of nature.

—Machinery, N. Y. City.