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The
SINGLE TAX REVIEW

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

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TO THIS NUMBER**

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JULY - AUGUST, 1908

VOLUME 8 x x x NUMBER 2

Yearly Subscription, \$1.00 » » Single Copies, 25 Cents

PUBLISHED AT 150 NASSAU STREET
NEW YORK CITY, N. Y.

SINGLE TAX REVIEW

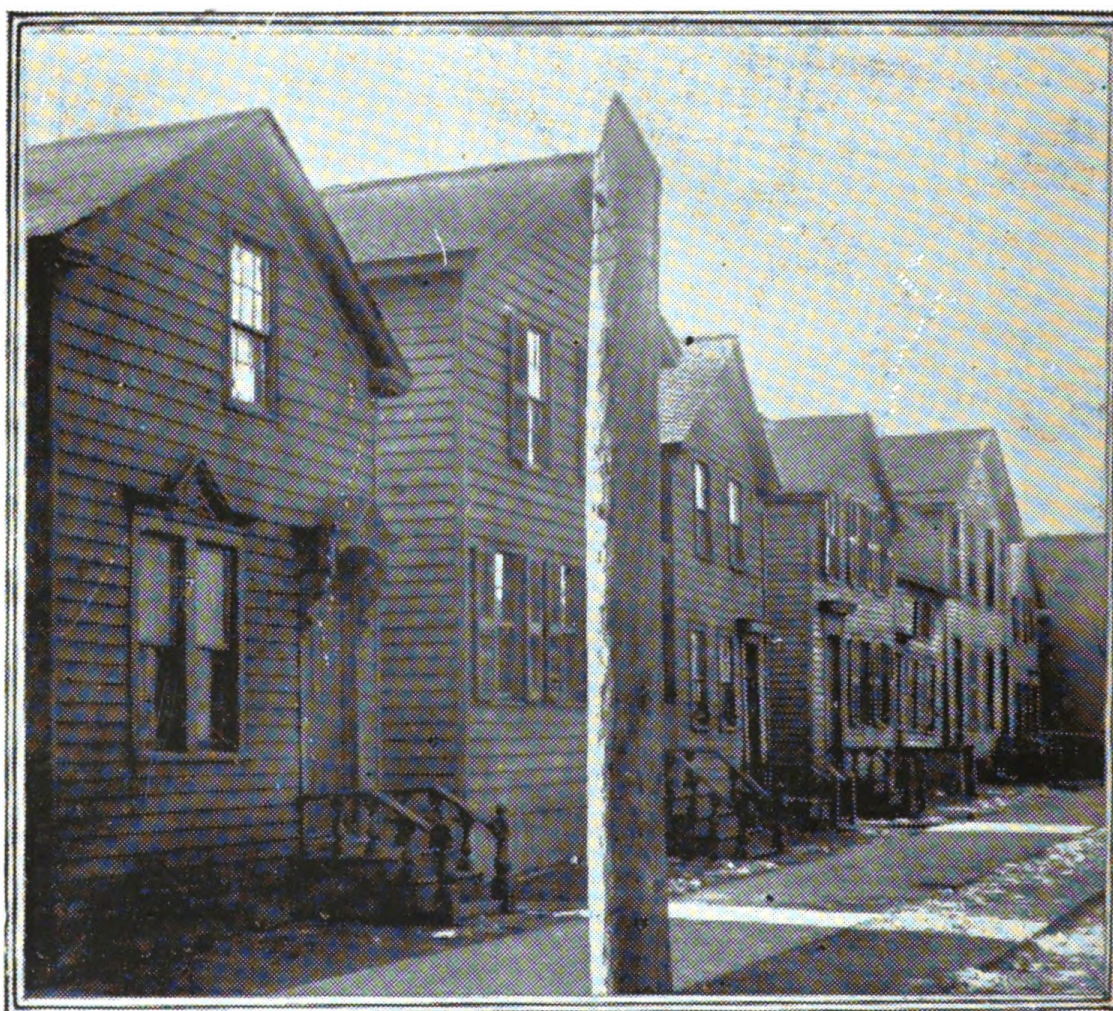
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A Typical Row of Unsanitary and Overcrowded Dwellings from a Street on Detroit's East Side.

(See *Slum Studies*, by Judson Grenell, page 23)

THE SINGLE TAX REVIEW

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

THE FINANCIAL POLICY OF CANADA.

(For the Review)

By W. A. DOUGLASS, B. A.

Canada stands unique among the nations. She is three sided. Nearly all the other nations have free access to the rest of the world, so far as their physical surroundings are concerned. But the Dominion of Canada is wholly barricaded along her Northern border by an everlasting barrier of snow and ice. It cannot be expected that we shall ever see a flotilla of merchantmen frequenting her Arctic border, as may be seen along the coasts of Britain or the United States.

Of all the markets for Canada, there is none which, naturally, is to be compared with that of the United States. Close to her border, often with populous cities such as Buffalo and Detroit within easy access, lies a country of eighty million people, endowed with all the natural advantages and the mechanical and mercantile skill needed to form one of the richest countries in the world.

But from the markets of this country Canada is separated by an artificial barrier in the shape of a tariff averaging about sixty per cent. It is a barbed wire fence, bristling with taxes.

What sixty per cent. of a barrier means we may learn by a few illustrations. The average cost of conveying goods across the Atlantic is less than ten per cent. The same rate will pay for their conveyance from the Atlantic to the Pacific, across the Rocky mountains.

The geographical line that marks the separating point of Canada from the United States, is the veriest figment of the imagination, invisible, very invisible, less than any possible human measurement. And yet, by a stroke of the pen, enacting a duty of sixty per cent, the government of the United States converts this line of imaginary existence into a barrier six fold as bad as the passage of the Atlantic, or six times as bad as that of the Rocky Mountains. For many commercial transactions Canada and the United States might just as well be situated at the antipodes from each other.

With the trade wholly paralyzed by a physical barrier on the North, with

trade partially paralyzed by an artificial barrier on the South, with her harbors along the lakes closed during the winter, what would common sense dictate to a group of people situated as are the Canadians? Should they increase the blockade, or should they take advantage of such access to other nations as nature offers it?

Suppose we were to select any group of five million people situated on the outer margin of the United States, as they are in Maine or California, and submit to them the following question; "Do you wish to be separated from the rest of the United States as Canada is?" would there be five people in the five million who would vote yea? Never have I found the man in the United States or in Canada, who would venture the assertion that there would be found five people outside the lunatic asylum who would vote in that way.

And yet if California or Florida or Oregon were separated from the rest of the Union as Canada is, any one of these States would still have access to the rest of the world from its other borders. Of all the five million people on the Northern Continent, the group that must suffer most by separation from the markets of its closest neighbors, is the Canadian.

And yet the people of Canada are committed to this policy of isolation. With her physical barrier on the North, with her artificial barrier on the South, she has added to these another barrier around her borders amounting nominally to thirty or thirty five per cent, but in reality to fifty per cent, after adding the profits of the wholesaler and the retailer. Nature places one barrier to her trade, the United States adds another, and then by her own act she adds still another, and crowns that with the title of the National Policy! With desolation on the North, there the citizens cannot trade; with the most ample abundance on the South, the law says there he shall not trade. Nature makes a desolation on the one side and the law tries to make another desolation on the other side.

Of all the achievements of the last century, perhaps that which most profoundly affected the economic condition of humanity, was the revolution in the methods of transportation. Compare the Mogul Engine with the pack-horse, and it stands as a thousand to one. Compare the modern steamship with the original "dug-out" and you have more than a thousand to one. The cost of transportation has been so reduced that five cents is a high rate for the conveyance of a bushel of wheat across the Atlantic and there are times when the freight charge is not more than half that figure.

Suppose a load of pen knives worth a dollar each were shipped as freight and sent around the world, they could be conveyed at a cost of a cent each—twenty-five thousand miles for one sent. For thirty cents one of those knives could be shipped thirty times around the world, seven hundred and fifty thousand miles, equal to more than three times the distance of the moon from the earth. The Canadian government charges its citizens thirty cents to convey that knife across the invisible and imaginary infinitude of narrowness that separates the two countries. By a fiat of the government a space of nothing becomes a line of such extent, that it requires the interplanetary spaces for its measurement. Physically, as God placed them, these two countries are

close together; commercially, for some articles they are thousands or hundreds of thousands of miles apart. What God joined together, man by subtle methods has succeeded in putting far asunder.

In this way Canada is fighting a great battle with herself. On the one hand she has lavished fortunes and given enough land to make a kingdom, to subsidize railroads and steamships so as to increase the facilities for freer trade, then she adds to the barriers to destroy that freedom. With her right hand she fights to get trade, then with her left hand she fights to get rid of it, as if it were a withering blight or a destructive inundation.

Canada gave away twenty-five millions of acres, more than all the assessed land of the Province of Ontario, besides cash and railroad worth seventy five million dollars, to the Canadian Pacific Railroad Company; then she put a tariff on the landing of goods in the country so that often the shipments from China can be placed cheaper in the heart of Britain than they can in the heart of Canada.

It is true that the United States has adopted a similar policy of isolation; but the United States has the full advantage of free intercourse among more than eighty million people, while Canada has free intercourse among less than six million people. The burden of protection is distributed over more than eighty millions in the States, while it is concentrated on about five and a half millions in Canada. The giant may not feel the burden which would crush the child.

The disadvantage of isolation for a nation is bad enough; but the internal effect in the unjust relationships between the classes and the masses is by far the worst effect. A country may be poor and yet it may be grand in its equity and in the nobility of its citizens. A country may be rich in the amount of its resources; but it may be blighted in all that constitutes the true nobility of manhood.

For years, not only has there been absolute free trade in foreign labor from the poorest countries in the world, except in the case of Chinamen, but in addition to that the government has imposed taxes amounting to many millions of dollars to encourage the importation of the cheapest possible kind of labor, thus subjecting the laboring classes to competition at high pressure. This enables the employers to get labor cheap, while the tariff enables them to sell their goods dear. To the employees the policy is reversed. The tariff makes the laborer buy dear, often compelling him to pay three dollars for two dollars worth of goods, while the immigration policy compels him to sell cheap against the full blast of intensified competition.

First, the Canadian Financial Policy separates nation from nation, then it does worse than that, it separates class from class, crushing the poorest and exalting and helping the richest. Between nations we follow the religion of the Jew and the Samaritan, between classes we beget the Rich man and Lazarus.

The manufacturers again and again assured the commission that the increase which they demanded in the duties would not increase the price of their

wares; but at the same time they requested that the duties be removed from the goods they wanted to buy, so as to make them cheaper. It is possible that they may have believed their own statements; but they can hardly expect other people to accept such contradictory doctrines.

Some time ago special legislation was enacted to prevent dumping of cheap goods in the Canadian market. At the same time large grants of money were voted by parliament to secure the dumping of cheap immigrants in the labor market. It is somewhat difficult to characterize this kind of inequality in the laws with appropriate language without stepping beyond the bounds of propriety.

I have been assured that the tariff rate of thirty five per cent. after the addition of the merchants' profits, easily amounts to fifty per cent. This means often that the farmer who works three hundred days in the year, must, in many cases, give up one hundred days product in consequence of this tariff charge. It means often the reduction of a thirty-bushel-to-the-acre farm to the status of a twenty-bushels-to-the-acre. In a country in which the very best resource for the settler is the cultivation of a farm, I have had special opportunity of knowing that this system of taxation has been the means of stripping thousands of farmers of their homes and their independence.

Can there be anything more beautiful and beneficent than the manner in which men, spontaneously under the guidance of divine law, divide themselves into special occupations, so that each man can give to his fellowmen the best results of his special skill and his special opportunities. Let any man observe, for a few minutes, what all this means to himself. With the advantages which an advanced civilization affords him, by the toil of a few minutes or hours, he can obtain benefits, which, without the aid of society, he could not procure in ten thousand years. Cut man off from his fellows, destitution or death is his fate. In isolation no animal so weak as man, in association no animal so powerful. The greatest economic blessing which God has ever conferred on man, is the impulse to separate into different occupations and then to exchange service for service. A slight examination shows that this relationship between men is a condition that is essential to the existence and development of our civilization. Destroy this exchange of benefit for benefit and the glory of our civilization disappears. Clime contributes to clime, skill exchanges with skill, abundance exchanges with abundance and all this method of specialization and exchange grows in the world as naturally as plants grow in the field. No human law ever decreed this. It is originated in the impulses which the Creator implanted in the hearts of men. This method of specialization and exchange is God's agency of civilization.

Production without exchange is starvation and barbarism. Production by specialization and exchange opens the way to the highest achievements of civilization.

Left free to produce when and how he pleases, man will try to adapt his production to his special skill, to his special surroundings, to the proper season, and to the proper place. In his way he does his best for humanity. If

any man selects the wrong place or time, the loss of his business will soon drive him to a wider course.

Without this natural impulse, leading men under all circumstances as producers, to use the best implements, to choose the best seasons and to work in the most suitable locations, our civilization never could have been. A Stygian barbaric gloom would be the inevitable fate of humanity.

There is in society another relationship, utterly opposite to the specialization of function and exchange of benefits. In every city there can be observed at the same time two distinct movements, distinct in their origin and opposite in their results. On the one hand industry is using its utmost skill and energy to make houses, food, clothing, machinery, etc., as abundant and cheap as possible. On the other hand increased population inevitably makes land more and more scarce. At one time in the history of New York there was one person to the acre. On some of its acres, especially among the large offices, there may be at times ten thousand to the acre. The one thing that must be economized more and more as population increases, is land. With its increased scarcity, its price advances till the best sites become worth millions of dollars per acre.

Where the people had at one time to pay a mere trifle per acre for the occupation of the land, afterwards as population increased they had to pay year after year more and more, till a thousand dollars per day per acre is now regarded in some cases as a moderate price. Therefore we witness this extraordinary condition, the more people pay the deeper they are in debt. And by an inexorable economic law, if the conditions continue as they are at present, the mass of the people will always have to pay so much for the occupation of the land, that no matter how much they increase their production, they must live close to the possible margin of existence.

This is not a relationship of benefit for benefit. One produces the wealth, the other appropriates it. One must do all the work and get but a fragment of his products, the other may revel in fortune which costs him no labor. This is a relationship of antagonism, the one despoiling and degrading the other.

In human society, therefore, we find two distinct relationships—one harmonious, doing its best to bring forth a civilization equitably balanced, developing all that is best in humanity, placing man in relationship of benefaction to his fellow, and placing him also in proper relationship to the forces of nature; the other relationship, malificent, because antagonistic, where one man reaps a fortune without effort and sinks his fellows into the degradation of the slum, that he himself may revel in the luxury of the palace.

How does the Canadian Financial System regard these relationships? It completely ignores them, or what is worse, does everything to encourage the antagonistic and to oppose the harmonious. The tariff is used as an agent to prevent the harmonious exchange of benefit for benefit, and it leaves the land values that grow to such heights in the large towns to allure men into the rapacity of land speculation, with all its baneful results. Let the settler or the laborer go where he will, and there he finds the speculator in advance,

forestalling the land, so as to saddle industry with an everlasting and irredeemable mortgage.

With this monumental contradiction, dredging harbors and then blockading them, fighting for trade and then fighting against trade, protecting the rich from competition and then overwhelming the poor with the most intense competition, seeking abundance and then imposing penalties to keep people from abundance, professedly protecting industry, while actually subjecting industry to the extortions of land speculation and the everlasting and increasing tribute of ground rent, Canada is developing as rapidly as possible, not a civilization of Christian brotherhood and equity, but a civilization after the style of the old world—palaces with their unearned luxuries at one end, and slums with their horrors of degradation at the other.

FABLES OF NOMANSLAND AND ITS SOCIAL PROBLEM

By AN INTELLIGENT CHIMPANZEE.

Translated from the Original Monkey Language by the Garner Method.

(For the Review.)

By J. W. BENGOUGH.

Continued.

Fable XII.

THE MISSING LINK AND THE ISLAND.

In the Community of the Monkeys there was a Missing Link, who gave himself airs on the ground that he was more Man than Monkey. To vindicate this claim he was in the habit of aping the manners and customs of Humanity, and in imitation of what obtains amongst men as the system of Landlordism, this Creature took possession of an Island not far off the coast. It was a fertile Island and well stocked with Cocoanut trees, and here the Missing Link took up his solitary abode. He had a very good living, though of course he had to work for all he got. Thus he continued for a time in the enjoyment of his estate. At length a great fire in the forest drove many hundreds of monkeys to the shore, and to escape the flames they were obliged to take refuge on the island. This calamity to the monkey tribes proved a rare piece of good fortune for the Missing Link. He was now a Landlord in the strictly human sense, and he accordingly quit work. It was no longer necessary for him to gather cocoanuts or do any other species of labor for his own support. As owner of the Island the new comers had to submit to his conditions if they desired to remain; their alternative being to go back to the mainland, which, however, was now destitute of food for them. The value of the cocoanuts on the Island suddenly went up and the Missing Link had nothing to do but gather in what in Human Society is called the "unearned increment"—

unearned, that is, by the owner. In other words, he grew wealthy on the toil of the other monkeys who were obliged to pay him, as rent, all the cocoanuts they gathered over and above such a supply as would barely keep them alive and in working condition. In the course of time the injustice of this arrangement became manifest, and at last a daring Chimpanzee arose who went about declaring that the Island had neither been made by nor for the Missing Link, and that he had no more natural right to it than any other monkey. This dangerous radical was duly captured and drowned in the Sea, and at last accounts the inhabitants of the Island were enjoying increasing poverty, while its owner was revelling in the most gratifying progress.

Fable XIII.

THE ASS COMMISSION.

A certain section of Normansland was governed by the Asses. Here as elsewhere the signs of increasing poverty were manifest. The Rabbits, for example, were reduced to the extremity of living in crowded and ill ventilated warrens, and could scarcely keep themselves in existence. Indeed, as a matter of melancholy fact, their young died by thousands every summer for want of nourishment. The Government, taking note of these things, determined to find out the hidden cause of the distress, if possible, and to that end appointed a Statistical Commission, composed of expert Asses, to make a thorough investigation. The Commissioners accordingly visited the Rabbit quarter and spent a long time in collecting statistical information as to the numbers of Rabbits in each warren, their age, place of birth, length of tail and ears, number of meals per day, quality and quantity of food, etc. Particular attention was given to the matter of food, and the experts took pains to secure samples and analyze them in a scientific manner. The precise quantity consumed per diem by each Rabbit was thus discovered, and its exact power of sustenance determined. It need hardly be said that the expert Asses took no note of the fact that nearly all of what the Rabbits could scrape together to live upon was taken by the Groundhogs who owned the air and sunlight in the vicinity. This consideration (though it might go a long way to solve the problem they were working on) was too small a detail for the experts to notice; so in their report to the Government they gave it as their deliberate and scientific opinion that the distress of the Rabbit community arose chiefly from their depraved taste for bananas and other foods of low flesh-making quality, and their vicious habit of throwing away skins.*

Fable XIV.

THE SETTLEMENT OF THE DOVES.

The sad condition of the Mud Turtles so worked upon the feelings of the

*See Report of Commission appointed by Dept. of Agriculture, Washington, to investigate the New York tenement district. Prof. W. O. Atwater, dietary expert, director; Mr. Chas. D. Woods, assistant. "The main cause of poverty * * * was that weight or bulk was what was sought in food rather than nutrient value." (Extract from Report.)

Doves that at length a number of these pure hearted and disinterested birds determined to desert their pleasant groves and warm nests and take up their dwelling permanently in the marshes where the Mud Turtles lived, in order that they might by precept and example raise the latter to a noble and better life. Every animal and bird in Nomansland praise this grand self sacrifice of the Doves, and there is no doubt that many of the Mud Turtles appreciated their labors and profited by their good work. "Yes," commented the Raven, wagging his wise head,—“such conduct is certainly beautiful, and worthy of all praise in this age of selfishness; but the Mud Turtles can never be really raised out of their squalor until they are granted their natural right of free access to air, sunlight and water, which are now owned by private speculators.

Fable XV.

THE INTELLIGENT MONKEY AND THE FLEAS.

“This whole question of Poverty,” said a highly cultivated Monkey, addressing an interested audience seated upon the Ethnological branch of a tree of knowledge, “is simply a question of the survival of the fittest. The land question, or air, or sunlight, or water question, has nothing to do with it whatever. What we need to do is to just direct the natural law of selection, that is to say, help nature to get rid of the unfit. In short, we must improve the race by careful breeding. To show that I am not talking mere theory,” he went on, “let me call your attention to these fleas I have here. I have given flea-culture special study, and this is the result. I venture to say you will not find an unfit flea in the lot. Please step up and examine them.” At this the Monkeys crowded around the speaker, and with learned and serious looks, examined the fleas, which he displayed upon a broad palm leaf. “They are certainly a finely bred lot,” was the general verdict. “But, sir,” said a critical looking Ape, “er—you feed ‘em, I suppose?” “Certainly,” replied the flea-culturist, “of course I feed them; that is an essential part of the process.” “So I suppose,” said the Ape, with a queer grin. “It occurred to me that the very finest bred and fittest race of Critters in the world, of any species from Tadpoles up to Monkeys, couldn’t ‘survive’ long without food. So you see, professor, your fine scientific theory won’t work until you first insure an opportunity for life—which means free access to things necessary to support life, land, air, sunshine, water, etc.” Whereupon the company dispersed.

Fable XVI.

THE MINNOWS AND THE PIKE.

The Pike was swimming leisurely through his estate one day when he came upon a colony of Minnows. With the urbanity which often distinguishes human landlords, he entered into conversation with his tenants, expressing the hope that they were prosperous and happy, and incidentally alluding to their good fortune in being permitted to live in such clear and wholesome

water. "Yes, your lordship," replied the Chief of the Minnows, "we are no doubt greatly favored. But I regret to say we are by no means prosperous. After paying the water-rent and paying our dues direct and indirect to the State, we have little enough left. Indeed, my lord, to tell the plain truth, we are, as a colony, on the verge of starvation, and things seem to be getting worse instead of better with each accession to our numbers." "Well," replied Lord Pike, sternly, "I don't wonder at it. The reason of your poverty and distress is perfectly clear—You drink too much. Your habits in this regard have, in fact, given rise to the proverbial saying—drink like a fish. What else can you expect but poverty?" "We don't drink as much as the Pike family, who seem comfortably off enough," replied a venturesome Minnow, "and the woodchucks, our neighbors, who are famous for their abstemious habits but have to pay air-rent to the wolves, are as poor as we. How do you account for that? We have the feeling my lord of being exploited." "You are insolent," cried the Pike, "You need a little dose of the Malthusian doctrine!" so saying he made a dash amongst the Minnows and swallowed several hundreds, thus in a providential way aiding in preventing population from outrunning sustenance.

Fable XVII.

THE MONKEYS AND THE COCOANUTS.

A community of Monkeys came over into Nomansland from the effete East, having heard that an abundant living could be had in the new country. They found that there was just one cocoanut tree in the land, however, though it was large and fruitful enough to support an unlimited number of Monkeys. They took possession, accordingly, and were getting along most prosperously, when one day an Orang Outang came along, and in a voice of thunder demanded to know what they meant by living on his tree. To prove his property rights he produced a title deed, and then ordered the Monkeys to pay him for all they had taken and vacate the premises. "But, sir!" cried the Monkeys, "to vacate the tree means death to us. As to its being your private property, we quite supposed trees grew naturally and that cocanuts were intended by the Creator for the whole Monkey family." "I am not discussing natural laws," returned the Orang Outang, with full irony,— "I'm talking of the laws of Nomansland, an entirely different thing. Still, I don't want to be hard on my fellow creatures, and I don't mind letting you remain on my own conditions." "Which are—?" queried the Monkeys, apprehensively. "Which are, that you shall hand over to me nine cocoanuts out of every ten you gather, and that in addition you shall do all my chores for me. I am going to lead a life of ease befitting the position of a landlord." So the Monkeys submitted. What else could they do?

Fable XVIII.

THE RENT CONFERENCE.

The Skunk, the Badger, and the Squirrel met one day and compared notes

as to the law of rent for the use of air, which in that part of Nomansland was owned by the Wild-cat family. "I pay no rent at all," said the Badger, "as I live under ground and use very little; but then, on the other hand, living where and as I do, I can produce nothing beyond what will barely keep me alive." "I," said the Skunk, "am in a somewhat better position. I use air of a very inferior quality, as you know. If we call brother Badger's product one, then mine may be called five, and I pay four for rent." "And I," said the Squirrel, "use the very highest quality of air, and may say, metaphorically, that I am at the top of the tree. My product is 20., but my rent is 19." "It would seem, then, on this comparison of notes," said the Badger, "that the law of rent is that the Wild Cat takes all beyond a bare living!" "Precisely so," added the Squirrel, "and that the animal that uses the best air, and accordingly produces the best living, is really as badly off as the one that uses the poorest air in use at all." "Quite so," rejoined the Skunk, "in other words, whatever the quality of the air and whatever the product, all above a bare living, and margin enough to induce the animal to go on working, goes to the owner of the atmosphere. It's pretty tough!" "So it is," said the Squirrel, "but it may console us to know that the law of land-rent amongst the lords of creation, known as Men, works in precisely the same way."

Fable XIX.

THE COMMON MICE AND THE WHITE MICE.

The Common Mice got up a strong agitation against the White Mice over in the Rodentia District. It appears that some shrewd and enterprising members of the latter class had taken to keeping what they called Departmental Stores, in which every line of goods that Mice could possibly need was sold at prices with which the smaller dealers could not compete. The consequence was that many of the Common Mice, who kept their smaller stores, were ruined, and so got up the agitation with a view to having the disastrous work of the White Mice stopped by force of law. Their pet idea was an Act to impose heavy taxes upon any Mouse who had more than two Departments in his business. At length the matter came to an issue, and a Deputation of Common Mice waited upon the Premier of the Government, the Hon. Brer Rabbit. After listening patiently to their representations, the honorable gentleman said: "I cannot grant your request. It is no part of a Government's function to interfere with legitimate business or trade. Your complaint amounts simply to a complaint against cheapness, and cheapness is in itself a good thing. It would be an outrage on the general community of Mice to pass a law to compel dearness, and that is in effect what you demand. I refuse your petition." "But what are we to do, sir!" cried the petitioners. "I do not know," frankly replied the Premier, "but I do know what I have said is sound and true. I can do nothing for you. Cheapness is a blessing, I am quite certain of that. How it happens that in this case, so far as you shop

keeping Mice are concerned, it acts as a Curse, I do not know. That is a question outside the limits of practical statesmanship." "Excuse me Sir," said a studious looking Mouse, emerging from the rear of the assembly. "I think I can explain the puzzle. Cheapness is a curse in this case because when it drives small shopkeeping Mice out of business they have nothing to fall back upon—cannot employ themselves at other things and so make a living. What is it that bars the way? Find that out, and remove the obstacle, and you have solved the riddle." "All quite true. What a long-headed Mouse you are—as well as long tailed," replied the Rabbit, ironically. "Perhaps you'll oblige by mentioning what that obstacle is, since you appear to know." "It is the private ownership of Natural Elements which are never meant to be private property. It is the fact that the air and sunshine are held by the Porcupines, who demand rent for their use. But for this every Mouse here could make a living for himself without having to ask favors of the government or to beg for work from other members of our community." The Deputation then withdrew.

THE SINGLE TAX AND THE GEORGIAN PHILOSOPHY.

(For the Review.)

BY E. I. S. H.

Shakespeare asks, "What's in a name?" and replies that "a rose by any other name would smell as sweet."

With all due deference to the immortal poet, we submit that though the rose might smell as sweet under some repulsive appellation, yet such appellation would be a distinct hindrance to a closer acquaintance with roses.

It rarely happens that a reform movement rejoices in a name that is at once so inoffensive, and yet so full of meanings, that is so consistent with, and descriptive of the movement it designates as "Single Tax" is of the plan proposed by Henry George for securing land-values to the people.

"Single Tax," says some body "Oh, I suppose you are an expert on taxation; well what is your opinion about a tax on wheel barrows?" You explain that you believe in a tax on land-values, and the intelligent enquirer at once knows that the Tax being "Single" cannot extend to wheel barrows or any other thing.

"Are you a free trader?" is answered at once by the declaration "I am a Single Taxer," which lets your questioner know that you cannot possibly favor a tariff on more than *one* commodity at any rate, and when he discovers that the one thing you propose to tax is land-values, he knows at the same time that you cannot support "protective?" duties.

"Single Tax" at once denotes absolute free trade, while the word "free, trade" has come to denote to the popular ear, a tariff not so different in kind

as it is in degree, from those proposed by protectionists. Anything offensive to the ear of the long-suffering tax payer in the word "tax" is at once more than modified by the prefix "Single."

The assertion of "Single Tax" at once answers all questions respecting the infliction or the abolition of any other tax.

All treatises written to show the inequity or inexpediency of any particular tax or taxes is wasted on the "Single Taxer" whose belief in a *Single* tax proclaims him an opponent of all others.

Taxes on nuisances and things which are liable to injure the community or corrupt public morals do not clash with the term "Single Tax", for these are really fines levied on the owners of these things for the purpose of compelling them to abate the nuisance or stop the injuries, and at the same time compensate those who have suffered by them.

"Single Tax" cannot mean an acreage tax, for that would be a tax on all the labor, and on all kinds of capital employed on valueless acres. Every acre in the country might be taxed without raising sufficient revenue to obviate the necessity for resorting to a multiplicity of taxes.

"Are you in favor of compensating land-owners for the loss of their land is a question apposite to persons who call themselves "Land-nationalizers", but it cannot fitly be asked of "Single Taxers;" for who ever heard of a proposition for compensating a man for paying a tax? The name "Single Tax" is anti-socialistic, for whatever may be the ultimate end of the Socialists, they all propose or at any rate tolerate a multitude of taxes as a means to that end.

So much for the "Single Tax" by its short title. But when known by its full title of "*A Single Tax on the selling value of land irrespective of any improvements;*" then it is a whole treatise on political economy compressed into a single sentence.

But wide and comprehensive as the term "Single Tax" may be, it is yet only a part of the Georgian Philosophy. The essence of the philosophy of Henry George is the recognition that there are natural laws which govern the distribution, and through the distribution the production of wealth.

That these laws are moral laws. That a conformity to these laws spells social progress and happiness. That disobedience to these laws will inevitably bring its own punishment in social discord and ruin.

"That here as in all other spheres
God's righteous laws hold sway,
Man's part it is to find them out,
Man's duty to obey."

That Political Economy is a real science and as such can only concern itself with natural laws, taking no cognizance of the enactments of men, except to show the results that will follow when they clash with natural law.

The philosophy of George claims that the whole of the social misery and inequality under which the masses have groaned exist because:—

"Faithless man did not believe that God's far seeing plan

Includes a law which regulates man's conduct unto man."

because:—

“In this—the highest realm of all, man blindly gropes and delves”
because:—

“Men arrogantly claim the right to frame the laws themselves.”

The “Single Tax” receives its sanction from the Georgian Philosophy—having been weighed in its balance and found not wanting.

There are many reforms outside the scope of the “Single Tax”, but there are none outside the scope of the Georgian Philosophy.

Polygamy is condemned by the Georgian Philosophy because according to the laws of Nature which produce almost the same number of each sex, it is impossible for one man to have a plurality of wives without another man being deprived of the opportunity to have one, and Nature has not put any distinguishing mark on some men to show that they alone are intended by her to become husbands. Mankind is passed in review before the Georgian Philosophy and scrutinized in vain for some brand imprinted by the hand of Nature which indicates her intention that those who bear it are intended to be slave-owners while those who have it not are intended to be slaves—then the Georgian Philosophy passes judgment on Chattel Slavery as unnatural and immoral.

Such attempts as were made to bring slavery under the protection of Natural law, by pointing to the color or alleged inferiority of some men as a sign from Nature that she intended them for slaves, fall to the ground when it is pointed out that though inferiority in productive power is Nature's way of showing that inferior men will get lower wages than superior men—it in no way shows that Nature intends the superior men to add to their superior earnings any part of what has been earned by inferior men.

While the color argument is exploded the minute we go to Nature and say “Oh, Nature we know that you have made men of diverse color that we may see who are to serve and who are to be served, but be pleased, Oh, Nature to tell us which color you intend for slaves and which for slave owners?”

Nor can the superior men exercise any authority over the inferior men without infringing their natural rights.

Any human laws which prevent every adult person from taking an equal part in making the laws which are to govern his or her country will have to be abolished unless when they are brought in the philosophy of Henry George to Nature's tribunal it is discovered that she has distinctly indicated some persons as intended by her to enjoy the franchise and others to have it denied them.

The Georgian Philosophy can countenance no law which will compel men to support any particular form of religion that they do not believe in—or believing in do not care to support.

In deciding such questions as:—what things are properly the function of the State and what may be safely left to the control of the individual—the Georgian is guided by the law of Free-competition by which Nature—where men are equally free—decides automatically the amount of one person's labor or labor products that will exchange for a given amount of another person's labor

or labor products—and he concludes that Nature intends those things which are open to competition to be left in the hands of individuals, while those things which are in their nature monopolies are best controlled by society.

This law adapts itself to the changes in the constitution of society due to progress and an advancing civilization, so that things which in one state of society are open to competition and may be left to private enterprise, in another state of society where competition is limited or nullified, may be better undertaken by the State.

In this way a system of socialism may be realized under the Georgian Philosophy by natural growth and automatic development that could never be constructed by the ingenuity of the combined intellects of the world; and such socialism would have a permanence that could never be maintained by laws which owe their existence to the power of majorities but have no foundation in nature.

The "Single Tax" as such merely concerns itself with a just system of raising revenue; having justly collected the people's funds and poured them into the people's treasury, its work is done.

Single Taxers declare that these funds must be expended, so that each individual shall receive an equal benefit from such expenditure, they are taught by the Georgian Philosophy to do so; but there is nothing in the "Single Tax" itself that can compel such an expenditure.

Every shillings worth of land values may be collected and placed under Government control without the people's equal right to that wealth being duly respected, for unjust laws may cause it to be expended in ways whereby larger amounts will flow to some persons or places than to others.

But a Georgian government having by means of the Single Tax got control of the people's funds, guided by the Georgian Philosophy would see to it that the expenditure as nearly as possible made the division of the common fund as equitable as the collection had been.

Henry George, Jr. struck a true note, and took a decided step in advance when he called his book "The Menace of Privilege". We old time 'Single Taxers' would have contented ourselves with calling it the "Menace of Land monopoly."

But the Georgian Philosophy denies *all* special privilege.

It says to the applicant for any special privilege, "show us some distinguishing mark placed on you by the Creator that proves that you are intended by him to be the recipient of this special privilege to the exclusion of your fellows; if you cannot do this then the only condition on which you can obtain such privilege, is by paying its full rental value into the common fund."

If we could find some word to plainly express "equal opportunities to all, and special privileges to none", we would then have a name for our movement for which "Single Taxers" have hitherto longed in vain.

"Down with special privilege" is the larger term, for it includes the abolition of Land Monopoly which is the highest special privilege, but the abolition of land monopoly does not include the abolition of *all* special privilege;

though no doubt the overthrow of land monopoly would cause the simultaneous toppling over of many smaller special privileges, while without the overthrow of land monopoly the abolition of all other special privileges would avail little or nothing.

Regarding those alleged errors which some can find in the writings of Henry George, but as to the existence of which we are as yet by no means clear—should they ever be substantiated it will be by the application of the Georgian Philosophy to the writings of George.

And a further application of the same philosophy should result in the discovery of any natural law that has been either missed or miss-read by the great master.

* SOME ECONOMIC DEFINITIONS.

BY AN EMINENT BRITISH JURIST.

Whereas it is essential to good order of every state and the welfare of the people that all persons should have and enjoy the fruits of their own labour, and to this end it is expedient to declare the natural laws governing the acquisition of private property: Be it declared and enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

DEFINITIONS.

1. The term "land" means land in its natural condition resulting from

*These clean-cut definitions were contained in an interesting bill relating to the acquisition and ownership of private property drafted by Sir Samuel Griffith in 1890. Sir Samuel was at this time Premier of the province of Queensland. Subsequently he became Chief Justice of the Supreme Court of that province, and on the creation of the Federal High Court of Australia, he became Chief Justice of that Court, a position which he now holds. He is easily the most distinguished lawyer in Australia and one of the most distinguished in the British Empire. The court over which he presides is analagous in nearly all respects to our Supreme Court. It is needless to say he is a Single Taxer.

We have spoken of these definitions as "clean-cut". But from the Georgian standpoint the definition of capital (8) is made to include too much. So, too, exception may be taken to 18 and 19, for "positive law" may not modify but should conform to natural law. But this later reasoning is expressly negatived by 14 and 15 and 16, which are strong and explicit.

In this connection it is interesting to note the progress made in Queensland, since Sir Samuel drafted this "Bill". This is revealed in a very full and careful report made by Leslie Gordon Currie, ex-Mayor of Brisbane. This report contains a history of the successive steps leading to the present system where the whole of the rates for local government purposes are levied only on the unimproved value of the land.

He says, "It is a system neither borrowed by their legislators nor accepted by the

the operation of natural forces unaided and undirected by man, and does not include any improvements made upon it.

2. When the term "value" is used with reference to land, it signifies the extent of the difference between the advantage of having the use of the land in question and the advantage of having the use of the nearest other land the use of which can be obtained by mere occupation without making payment to any person for such use.

3. The return or payment demanded by persons having, by positive law the right to the exclusive possession of land, for the permission to use that land, is called "rent."

Rent is therefore a measure of the value of land.

4. The term "labor" includes all modes of exercise of the human faculties, whether of mind or body. It therefore includes the function of supervision or organisation of other labor.

5. The immediate remuneration of labor is called "wages."

6. The term "property" includes all forms of material things in the possession of man which have a value for the purpose of exchange or use. It also includes inventions and other immaterial results of the exercise of the faculties of the mind.

7. The term "production" includes any act or series of acts by which labor is applied, either directly or indirectly, to property, and the result of which is new property, or property in an altered form, or in a different place.

It also includes the exercise of the faculties of the mind or body, the result of which is property, although the exercise of those faculties was not applied to property.

8. The term "capital" means and includes all forms of property not being land which are in use for the purpose of production. It therefore includes as well property which is consumed or destroyed as property which is not consumed or destroyed in the process of production.

9. The term "interest" is used to denote either the immediate return derived from the use of capital for the purpose of production, or the payment

people of Queensland ready-made from others, but one educed, as the development of legislation proves, more or less subconsciously from the germ of the idea, which in its integrity is an excellent belief—viz:—that a premium should be held out, or, at worst, no discouragement offered, to the improvement of the unexploited lands of a new country. It is a system that in its Queensland application has worked in operation with fewer difficulties than its most sanguine supporters could have anticipated."

Again, "The stimulation to improve land, owing to the appreciable rating of the same, is more clearly established whenever the outgo is very direct and visible, such as in the instance of highly-priced city lands.

"When an owner has it brought annually home through his cheque book that he is paying out just as much in rates upon, say, a fifty-foot frontage of vacant land as he has to contribute upon a similarly sized piece, carrying, as it may do, his entire business establishment, or may be improved with buildings giving him fair rentals upon both land and improvements, it becomes a mere question of time until he either takes steps to render the unimproved land also rent producing or decides to let someone else have the chance to do so."—*Editor Single Tax Review*.

received by the owner of capital from another person by way of return for the use of that capital.

Interest is therefore a measure of the value of the use of capital.

10. The term "productive labor" means labor applied for the purpose of producing some property which is, or is intended to be, of greater value than the value of the property (if any) to which the labor is applied.

11. The terms "net products of labor" and "net products" mean the net increase in property resulting from productive labor, after allowing for the cost of production.

12. The cost of production may include all or any of the following elements:—

- (1) The replacement of the property which is consumed, or destroyed, or altered in form, or changed in place, in the course of the process of production;
- (2) The wages of the labor engaged in the production;
- (3) Interest on the capital used in the production;
- (4) Rent of the land used for the purposes of the production;
- (5) Incidental expenses not falling under any of the foregoing heads.

13. The term "positive law" includes all written laws enacted by a competent legislative authority.

It also includes all unwritten rules declared by any competent judicial authority to be the law of the state.

FIRST PRINCIPLES.

14. All persons are, by natural law, equally entitled to the right of life, and to the right of freedom for the exercise of their faculties; and no person has, by natural law, any right superior to the right of any other person in this respect.

15. The right to take advantage of natural forces belongs equally to all members of the community.

16. Land is, by natural law, the common property of the community.

17. Positive law is the creation of the State, and may be altered or abrogated by the State from time to time.

18. The application of the natural law of equality and freedom may be modified by positive law, so far as the common advantage of the community may require, but not further or otherwise.

19. The rights of the individual persons with respect to land are created by, and their incidents depend upon, positive law.

20. All property, other than land, is the product or result of labor.

21. The natural and proper measure of wages is such a sum as is a fair immediate recompense for the labor for which they are paid, having regard to its character and duration; but it can never be taken at a less sum than such as is sufficient to maintain the laborer and his family in a state of health and reasonable comfort.

22. The net products of labor belong to the persons who are concerned in the production.

If one person only is concerned in the production the whole net products belong to him.

If more persons than one are concerned in the production, the net products belong to them, and are divisible amongst them, in proportion to the value of their respective contributions to the production.

23. When labor is not applied directly or indirectly to property, the whole products belong to the laborer.

When labor is applied directly or indirectly to property, the person who is lawfully entitled to the use of that property is deemed to be concerned in the production as well as the laborer.

24. When for the purposes of production the use of land is required, then the rent (if any) payable for that use is a part of the cost of production.

The person who receives the rent is not, by reason only of his permission to use the land, concerned in the production, but may otherwise be concerned in it.

He is therefore not entitled, by reason only of such permission, to any share of the net products.

25. For the purpose of ascertaining the net products of productive labor applied to land, and the persons entitled to share in those products, the land to which the labor is applied is to be considered as if it were capital, and were the property of the person who for the time being is entitled to the possession of it.

The amount of that capital is to be taken to be equal to the value of the land burdened with a perpetual rent equal to the rent (if any) payable by him for the time being.

26. The share of net products coming to each person who contributes to the production from which they arise is the property of that person, and may, subject to any positive law, be disposed of by him at his pleasure during his lifetime or by will.

27. Any person entitled to a share of the net products of any productive labor may enforce that right by proceedings in any Court of competent jurisdiction.

28. It is the duty of the State to make provision by positive law for securing the proper distribution of the net products of labor in accordance with the principles hereby declared.

SHORT TITLE.

29. This Act may be cited as the Elementary Property Law of Queensland.

WE want your help. Make yourself a committee of one to interest your friends in the REVIEW. Now is the time of a presidential campaign when you can make Single Taxers. Send every promising convert the REVIEW for one year.

WHAT IS THE SINGLE TAX.(For the Review)*By **WM. BRADFORD DUBOIS.**

The question of taxation is a very old one, and its literature would fill a large library. How and what to tax in order to raise revenue for the nation, the State, or the municipality, has engaged the attention of political economists, has agitated the breasts and disturbed the rest of statesmen and legislators since statesmen and legislators have existed.

Taxation, in its last analysis, means labor, and all taxes must ultimately be paid from the product of labor, but the method in which taxes are levied; in other words, those particular objects which come under the ban, so to speak, of the assessor, determine in a large measure, how much of the labor of the citizens shall be contributed towards the expenses of government.

Says Adam Smith: "The subjects of every State ought to contribute towards the support of the government as nearly as possible in proportion to the revenue which they enjoy under the protection of the State."

The history of taxation reminds one somewhat of the advice of the Irishman at Donnybrook Fair: "When you see a head, hit it." When you see anything to tax, tax it.

In the United States, national revenues are mostly raised by a tariff or tax on about 4000 articles of import. This is what is known as indirect taxation, and has been aptly described as "the art of plucking the goose without making it squeal." The same thing is true of internal revenue taxes, which are another form of indirect taxation. The revenues of states, counties and municipalities are derived mostly from taxes on personal property and on real estate.

The Single Taxers would abolish all these taxes and substitute a simple system of direct taxation—in short, a single tax upon the site value of land irrespective of improvements, and this would be not only a vast improvement over the prevailing system, considered from a fiscal standpoint, but it would be, at the same time, greatly conducive to the prosperity and happiness of the people of the United State.

Taxes upon imports are unjust and unwise for the following reasons: They lead to smuggling, lying and hypocrisy. They erect unfriendly barriers between nations, and interfere with the natural course of trade. They are

* In accordance with our policy of presenting in each issue a brief and suggestive answer to the inquiry, "What is the Single Tax?" we print an essay from the pen of a well known Single Taxer of New Jersey and another from Mr. J. C. Barnes, of Arcola, Ill. There is nothing herein that is new to believers, but they are plain simple statements which the inquirer should find little difficulty in understanding. Our next issue will contain an article from the pen of Mr. Peter Aitken, who will answer the question in a somewhat different way.—Editor *Single Tax Review*.

taxes upon consumption, and hence must be paid by the consumer in increased prices. They fall much more heavily upon the working classes than upon the rich because the living expenses of the working classes constitute a much larger percentage of their incomes than do those of the rich.

Internal revenue taxes are unjust and unwise, because they, like import taxes, must be paid by the consumers in enhanced prices or in inferior articles; they, like import taxes, interfere with individual rights and create a horde of useless office holders to be fed at the public crib, and they, like import taxes, foster the growth of trusts and monopolies. Witness the whiskey and tobacco trusts of to-day and remember the match monopoly before the removal of the stamp tax.

We had an income tax during the civil war and raised a large amount of revenue from it. It is a just tax, if justly levied, but very unpopular because of its inquisitorial nature, and it is bound to be evaded to a very great extent. Taxes on personal property are also notoriously obnoxious, and justly so, and are paid, for the most part, by a comparatively few honest and conscientious people and evaded by the rest. Many of the most valuable forms of personal property can be easily hidden from the tax assessor, and of those forms that are not so easily hidden, the ordinary assessor is not capable of forming a just estimate of their value without becoming inquisitorial and obnoxious.

For all purposes of local taxation, then, real estate must bear the brunt. By real estate is now understood land with the buildings and improvements thereon. But our present system of real estate taxation discriminates unjustly in favor of the owners of unimproved land and against the owners of houses, factories, etc., the former being assessed at an average of not over one-third of its selling value, and the latter fully twice as much.

The Single Tax, by taking taxes off houses and improvements and taxing only the land according to its value would, on the contrary, discriminate in favor of the owners of houses and improvements and against the owners of unimproved land. In favor of the land user and against the mere land owner, hence in favor of labor and employers of labor and against owners and monopolists.

That this would be the effect a little thought will make clear. What the people of the United States need to make them more prosperous is more wealth—a much larger production and a more even distribution of wealth. All wealth is produced by the application of labor to the land, assisted by the various elements and forces of nature. The fact that what is known as capital enters into the production of wealth does not alter this statement, capital itself being originally produced by labor. By labor is meant the expenditure of human energy, physical or mental, and by land, the earth and all it contains.

Whatever tends to make it easier for labor to have access to land aids in the production of wealth.

The Single Tax would do this by making land cheaper. The owners of valuable lands of all kinds now held out of use, would be compelled either to put them to some good use or sell them for what they could get to some one

who would use them. If they persisted in holding them idle they would be obliged to pay the community for that wrongful privilege, a thing they would not be likely to do for any length of time. Land monopoly and land speculation would be destroyed, but although the selling value of land would be greatly diminished, its value for use would be as great as ever. Land being plentiful and cheap the opportunities for labor would be vastly more numerous than at present. It is true that all men could not get their living directly from the land, but a sufficient number would be able to do so to relieve the labor market.

On the other hand an immense impetus would be given to the production of wealth by the removal of the various taxes that now weigh upon industry. Put a tax on dogs and the result is fewer dogs. Tax fences and people will do without them as far as possible. Tax fruit trees, and the owners will cut them down. Take the taxes off machinery and you encourage manufactures. Take the taxes off houses and more houses will be built. All this would mean a greater demand for labor, and where the demand for labor is good wages are high. To make a good demand for labor is the only way by which the wages of the working masses can be advanced. When there is no such demand, no strikes or boycotts, no combinations or trades unions can permanently prevent wages from falling. When the working people are prosperous, business men will be prosperous too. No one can deny that if the Single Tax will bring about such a result, its serious study is demanded by all those who would foster by their agitation and votes the improvement of the economic condition of our people.

WHAT IS THE SINGLE TAX?

(For the Review.)

BY J. C. BARNES.

It is not a tax at all in the sense given by the dictionaries, as "A *charge* or *burden* laid upon *persons* or *property* for the support of a Government." It is a term used for want of a better one to concisely express the *modus operandi* of collecting the economic rent or annual *value* of land for all the people—land values being the only values produced by *all* the people in common, which should be collected annually and restored to the common treasury for all the people. This fund may be drawn upon by the people in lieu of all other taxation for public needs. The annual value of land, exclusive of all wealth *on* the land, is exactly adequate to defray the expenses of national, state, county and municipal governments, and seems to be a *Natural Tax* if it may for purposes of popular understanding be termed a tax.

The *principal* object of the so-called Single Tax is to equalize the use of

the earth to all, and is the *only* way possible that land, upon which all depend as land animals for their "inalienable right to life, liberty and the pursuit of happiness" can be made accessible on terms of equality.

It is argued by Single Taxers that since *all* have an equal right to all land, and only a few can occupy or possess the more valuable sites, they who do so should *pay* to others the excess of the value of such land in use. Or, to make the possession of land *absolutely* equitable, all should pay into a common treasury the value of their land for the *privilege* of security in its possession. It would by abolishing taxes on movable and intangible property, remove the temptation to fraud in assessments—for land lies out of doors where all may know its value, and it cannot be hidden nor taken away. It is further urged in favor of the Single Tax on land *values*, that wealth belongs to the producer of it as against the world, and the state has no just right to cause him to divide up the products of his wealth every year in proportion to his industry and economy, as is done now under the name of taxation.

The Single Tax would not only equalize the ownership of the earth to all, but would tend strongly to the equalization of wealth by giving all equal access to natural opportunities to produce wealth. These opportunities the landless do not possess. Land rents, which are the cause of the selling value of land, are produced by all the people and advance with the social growth of the community. The poor add to its value as much as the rich, but do not get these values they help to create. But if the annual value of land were taken as a tax the poor and rich alike would share in it, and no one could be involuntarily poor, and no one very rich, for the value of land, comprising half of the values of the United States, would belong to all alike—to the poor as much as to the rich. The Single Tax would destroy the selling value of land, for unlike other property, the more land value is taxed the cheaper land becomes. With labor products this is not so, for the tax, as well as a profit on the tax, is in this instance shifted on to the consumer. Taxes on land values cannot be so shifted on to the tenant, for land becomes by reason of the tax more accessible and cheaper. The tax increases not the actual, but the market supply of land, and thus really cheapens it.

By taking the economic rent of land as a tax, the very rich would find their wealth decreased fully one half, for at least half of the country's estimated wealth is in land values. Then half of this so-called wealth, (*real wealth* consists of the products of labor,) would go to the people. Every man, woman and child adds \$500 to the value of land exclusive of all wealth on the land. And every man, woman and child in a city, adds \$4 to the center acre, and to other acres proportionally as you recede from the center. The people do not get this value now, but would under the Single Tax, part in public improvements and part in the greater value that would then revert to labor.

In addition to equalizing land ownership to all, the Single Tax would exempt all products from tariff and other taxation that is shifted to the consumer, and products would be that much cheapened. This would be equivalent to raising the wages of the laborer by just so much, for it would increase

production and the demand for labor, and make unnecessary all strikes and lockouts.

No one could afford to pay as high a tax on a vacant lot as is paid on an improved one and the owner would build on it or abandon it to some one who would build. Houses would be more plentiful and rents in consequence lower. The congested tenement houses, the hotbeds of crime and disease, would be relieved. Thus as a moral and sanitary measure, the Single Tax is worth consideration by the student of social conditions.

The only cost of land anywhere would be the economic rent paid by the occupier, and no one could complain of that, for he would get the benefit of its location, and the tax or rent he would pay would be paid to himself in a sense, for he would get the good of it in paved streets, lighting, water, sewerage, fire and police protection. The police expense would be reduced, for crime, the result of poverty and the fear of poverty, would be diminished.

The economic effect of the Single Tax is so far reaching that it cannot be adequately summed up in a brief statement like this one, but one fact corroborating may be cited in the theory that the very wealthy get their wealth through special privileges, the greatest of these being the privileged monopoly of land values, which the Single Tax would destroy.

Marshal Field died with an estimated estate of \$100,000,000. He bought cheap lots in Chicago just after the fire and held on to them till the population of two million people added each \$4 per acre to some of his land. His store covers $3\frac{1}{4}$ acres of land now worth \$26,000,000 exclusive of the building. The annual rent of the land on which his store stands in the heart of the city, at 5 per cent on its value, would be \$1,300,000, which may be saved and added to the capital, while some of his competitors must *pay* out the same proportionate amounts, giving him that much advantage over them. It was not legitimate trading or operation of capital that made him so rich, but the monopoly of land. Had it not been for this monopoly, he would not have died worth these millions. The same is true of nine tenths of all great fortunes.

Study the Single Tax, and learn all about this great moral movement with a fiscal name.

SLUM STUDIES,

By JUDSON GRESELL.

A city slum is a product of an imperfect civilization. Wherever there is a large city there will be found a congested population and a city slum.

Detroit has her slum as well as New York, London, Chicago, Paris, Berlin, Boston and other commercial centers of the world. These slums present a somber background to the wealth and luxury of our holders of special privileges, our divine-right rulers, our manipulators of stock in railroad corporations,

our crafty and cunning exploiters who from one cause or another are enabled to reap where they have not sown.

The word "slum" is a contraction of the word "asylum." The Century dictionary defines a slum as a "dirty back street of a city, especially such a street as is inhabited by a squalid and criminal population; a low and dangerous neighborhood." This fits sufficiently for present purposes, though I do not think slum districts are particularly criminal localities.

Toward its slums the misery and degradation of a city gravitate. There will be found the poorest class, the least ambitious class, the most ignorant class. A slum keeps as close as possible to the center of activity and population. Sometimes there are several slum centers in one city, just as there will often be several commercial centers. It is so in London, where I visited the slums of Whitechapel and Westminster. It is so in Chicago, in one of the slum districts of which city I lived for several months. It is so in New York city, with its celebrated and notorious Five Points, now rejuvenated and improved, through which 40 years ago and over I passed daily in going to and returning from work. It is so with Amsterdam, Manchester, Birmingham, Glasgow and Paris, all of whose slums I recently visited, sometimes with and sometimes without a guide. It is so also in Detroit.

Slum conditions resolve themselves into old and unwholesome houses; bad plumbing or no plumbing; filthy alleys and passageways; dirt; houses crowded close together and occupying all the lot space, resulting in dark and ill-ventilated rooms; absence of bathing accommodations; difficulty in procuring water; unsanitary vaults, and overcrowding. These result in impaired vitality, shiftlessness, drunkenness, a purchasable electorate, premature senility, vice, absence of civic pride, indifference to family life, and a high rate of mortality, especially of children under 5 years of age.

Poverty united with unwholesome surroundings always make a high death rate, and where there are crowded, ill-ventilated, dark and filthy rooms there will be found a nervous depression that insists on the use of stimulants, and which leads to intemperance.

There is always with us much misery as the result of ignorant misconduct. So long as this misconduct continues, the misery must continue, for it is the necessary penalty man must pay for his wrong-doing. Supporting the good-for-nothing through charity organizations is simply breeding distress and injuring society. This is the penalty exacted of society for its unscientific handling of social problems.

Greatly dissimilar in outward appearance, all slums have the same moral and economic characteristics. Whitechapel road, the center of London's slum district, is a broad and well kept avenue, lined with substantial brick two, three and four-story buildings. A car line runs through the centre of the street, and numerous omnibuses also make good use of this highway. The side streets and courts are also cleanly looking, but the overcrowding is almost beyond belief, just as is the overcrowding in Detroit's slum and ghetto districts. I saw more drunken women than drunken men in Whitechapel. They were

either elderly women or young girls. Billingsgate fish market, not so very far from Whitechapel, also produced its full quota of drunken women for my entertainment. In Edinburgh the drunkenness I witnessed one Saturday afternoon in a poor, if not a slum, district was so general as to almost make soberness the exception.

Amsterdam's slum district has tall buildings facing narrow streets, with foul-smelling canals in close juxtaposition. Birmingham, Manchester and Glasgow's slum centers consist of tiny buildings, usually only two stories high, facing inclosed courts, in which the front doors and the water closets are often side by side. In outward appearance the Westminster slum district, almost within a stone's throw of Westminster Abbey and King Edward's palace, is clean and comfortable, but it only needs a glance within some of the dwellings to show them almost entirely devoid of furniture, ill-lighted and without adequate sanitary arrangements. They are seventeenth and eighteenth century habitations surrounded by stately edifices, and sometimes model tenements.

The Westminster Roman Catholic cathedral, a great brick structure just completed, towers over the slum district of the borough of Westminster, and St. Paul's cathedral is both within sight and easy walking distance of the Whitechapel slum area.

Chicago's great slum district, where can be found 70,000 people to the square mile—equal to placing nearly three million people on Detroit's area—is a mixture of frame cottages, model tenement houses, old brick buildings, and great double-deck tenements occupying every inch space of the lots, where a good percentage of the rooms are ventilated by shafts, and without sunlight, and where there is usually but one closet on each floor, to accommodate half a dozen families.

"Housing conditions in Chicago are growing steadily worse," said Robert Hunter, then living in Hull House, in 1901; and Jacob Riis, well known for his efforts to ameliorate the condition of the poor, says that a commission looked in vain through the slums of the old world for something to equal in evil effect Chicago's tenement houses. There 48 per cent. of people have each about two yards square of space, while at least 800 cubic feet of space is desirable. The Illinois board of health requires 200 cubic feet of space to each sojourner in lodging houses. In these Chicago tenements the space varies from 46 to 245 cubic feet.

In the '60s I was living just off of East Broadway, New York city, and working on Center street, next to the Tombs, where at that time legal murder was common in the form of hanging. One morning I was late in getting to work, and I tried to take a short cut through the Five Points district. It was my first view of a city slum.

One picture is particularly vivid after all these years. It is that of a young woman, half clad, standing on the steps of a low groggery. She had a pitcher in her hand, and as drinking women were something new to me, fresh from the country, it seemed to me particularly degrading. A man leaning against the doorway looked sullenly at me, as if resenting my intrusion into the locality.

The streets were illpaved and dirty, and the air reeked with foul smells.

On the stoop of a house having a basement area was a woman with a baby in her arms, and while the infant was taking nourishment the mother searched its head for parasites, which, when caught, she cracked between her teeth and dropped into the area below. There were plenty of other people passing to and fro, but the woman with the pail, the man, the mother and the child I shall never forget.

Some years later, while in New Haven, Conn., I started one evening to look for the house in which Benedict Arnold had once lived. Here again I came across a slum district—decaying houses, crowded tenements, a congested population, and bad odors. It was the Five Points over again, but on a smaller scale.

Chicago's great slum is most certainly the limit of what can be found in a supposedly civilized community. It covers about 60 blocks, and is within walking distance of the area given over to wholesale and retail mercantile establishments, palatial hotels, and sky-scraping office buildings. And on the margin of this slum district are numerous great factories whose proprietors desire to be within easy reach of the cheapest labor market in the country, if not in the world.

Here in cellars and garrets, in dark and damp rooms, in dilapidated structures on the rear end of narrow lots facing foul alleys, into airless and sunless tenements covering all the lots on which they are built, creep many wretches who have seen better days and who once lived amid happier surroundings.

But there is also another view of the slums of Chicago. For, here, too, can be found those who are escaping from religious, political and industrial oppression in their native lands, and who hope, in the new world, to enjoy a freedom of conscience and economic opportunities denied them in the old.

Many a time I watched group after group of swarthy Italians and bearded Russians troop past me, all hoping for better environments than those from which they were fleeing. A few of the arrivals came in express wagons mixed up with their baggage, and of about the same color—a monotone indicative of long absence from water and soap—but this was an aristocratic way of making an entrance into the slums. Most of the arrivals carried their clothing and a few household utensils in a bundle or two. The eyes of the children were always ablaze with wonder and excitement. The women, too, were curious as to their surroundings, but the men were for the most part stolid examples of what their respective countries produced in the way of brute strength united with a low order of intelligence due to centuries of ancestral oppression.

All slum districts are overrun with children. This is not because of abhorrence of "race-suicide." It is simply the result of the absence of any feeling of individual responsibility for children. And this absence of any feeling of individual responsibility arises from the forlorn physical and mental condition of slum inhabitants. Misery breeds misery, physically, mentally and morally. Those who have any concern over the conditions under which we live hesitate to bring children into the world to be subject to the temptations

and experiences they have endured. Better bring three children to maturity than to be the parents of a dozen—the most of whom die in infancy—without the means to give them those educational and social advantages to which they are entitled.

A city slum always reminds me of the scriptural verse, "The rich and the poor meet together, the Lord is the maker of them all." There are always some people in the slums who are becoming superior to their surroundings. Especially is this true of the foreign population in this country. Starting on the lowest rung of the social ladder, many a Pole and Italian, immediately he finds steady employment at what is to him princely wages—for his wants being few, he is content to toil for a very small share of what his labor produces—begins to search for a home with greater social advantages. If he cannot find it in the slums he looks outside of that area, and when it is found there is a vacancy in a slum tenement.

On the other hand, these slums are the refuge of some who have once been higher in the social scale. But through drink, sickness, misfortune, lack of moral stamina, or some other misfortune they have gone down, down, until, still clinging to life—though it would seem as if life had not left in it one redeeming feature—they hide themselves away from all former associates and drop out of their own social world. The poor have gone up, the rich have gone down. They meet, and pass each other, in the slums.

Detroit, Mich. has a slum and a ghetto district, but the latter might as well also be designated as a slum, for it has the peculiarities. The slum is East of Woodward and South of Jefferson avenue, comprising portions of Woodbridge, Franklin, Atwater and the streets running to the river, or as near to the river as the factories and privately owned docks will permit. In the main the houses consist of frame structures, with open vaults. The water supply comes from penstocks, each one often used by several families. The drains during the winter are usually frozen, so that the slops are thrown out in the yards to freeze at night, to fester during warm days, to spread disease in the spring before the annual cleaning-up takes place.

Here will be found neither empty houses nor model tenements. Each shack is crowded to the limit, and the managers of the Franklin street settlement say that the number wanting to live in this area far exceeds the accommodations, miserable as they are. While this has been considered a factory district, for which reason land owners have declined or neglected to improve their holdings, with the expectation of eventually being able to sell them for factory sites, the fact is that very few factories are being built there. The transportation facilities are not good enough. While only a dozen factories have been built there the past three years, something over a hundred and fifty were built in the northern and western parts of the city.

Some houses in this area are in a good state of preservation, and not crowded with a forlorn humanity. A few are owned by their occupants; others belong to the landlords who take pride in their property, and make no attempt to increase incomes at the expense of the health of their tenants.

These naturally resent being classed with landlords of another stripe, and so the word "slum" grates on their nerves. Yet, after all, the district is a slum district, and the attention of society needs to be directed to such localities.

Miss Margaret Stansbury of the Franklin street settlement, where 600 persons a week are the recipients in one way or another of the benefits conferred by this institution, has endeavored to interest property owners in the erection of model tenements in this section, but thus far without success. Those who have rentable property are content to let things go as they are, without risk. Those who have vacant land hope to sell at a good advance on cost to those who are willing to build: so between the two classes of holders nothing is being done to improve the locality.

A cottage bought for \$800 rents to two families for \$14 a month—a good return on the investments. Most of the cottages rent for from \$8 to \$12 a month—generally to two families, and perhaps half a dozen "boarders". The ownership of these houses is widely scattered, the owners living in more habitable parts of the city. Altogether the owners of Detroit's slums are not losing money in the way they are using their improved property, and if the city should pay the proper attention to this section of Detroit that its importance deserves, it could be made as healthy a place in which to live as any part of the Brush farm, the North Woodward avenue district, or even "Piety Hill."

The ghetto district of Detroit lies north of Gratiot avenue and East of Beaubien street, in the vicinity of the orthodox Jewish synagogues and the Jewish market. Orthodox Jews will not ride to church on their Sabbath, hence the necessity of living near it. The women must be close to their market as they buy in small quantities from day to day, and sometimes from meal to meal. The persecution of Jews in Russia has abnormally increased the immigration of this class, and as the ghetto district has very few vacant lots, and practically no improvements in the way of model tenements, the congestion is frightful.

The outward appearance of the ghetto district is not bad at all. Most of the buildings have a comfortable appearance, but, in the language of Rabbi Leo Franklin, they "reek with the filth and the germs of moral and physical disease which the huddling of great numbers of persons together inevitably produce."

Detroit has about 15 persons to the acre. Our ghetto district shelters a population of at least 100 persons to the acre. The same congestion throughout the city's entire area of 40 square miles would give us a population of between 2,500,000 and 3,000,000.

The rabbi is alive to these lamentable conditions and he has talked and written on the subject. "The greed of landlords in the crowded district is simply beyond conception," he says, "A careful comparison of the land values with the incomes derived from some of the most crowded houses in the Italian quarters and in the ghetto districts shows an annual net profit for the landlords that often exceeds 18 per cent., and in some cases runs as high as 30 per cent." Jacob Riis in his "Battle with the Slums" calls this "profit without conscience."

To make this usurious profit the landlords charge the tenants so much per head in a sliding scale downwards, according to the number living in the house. The effect of this is to incite to overcrowding in order to reduce the average amount of rent paid by each individual. There is said to be one house on Larned street east, originally built for a family of from seven to ten persons, and occupied by Italians, which furnishes sleeping quarters during the 24 hours for upwards of 60 persons.

Not a great while ago an officer of the Jewish charities found in Detroit "a family of eight adults and children of both sexes occupying one room, in which they ate and drank, cooked their meals, slept, bathed, sewed and in fact carried on the business of life." And for these accommodations the landlord charged this family \$8 a month. "And this," says Rabbi Franklin, "is only a typical illustration of housing conditions that are more the rule than the exception in the congested districts of our east side. A little more fortunate perhaps, are three large families who occupy jointly a five room cottage for themselves and their men boarders."

The effect on society generally of this overcrowding is a matter of history. "If from infancy you allow human beings to live like brutes," says an English report on the health of British towns, "you can degrade them down to the level of brutes, leaving them scarcely more intellect, and no feelings or affections to human hearts."

"You cannot let men live like pigs when you need their votes as freemen. It is not safe," says Jacob Riis in his "Battle with the Slums." "You cannot rob a child of its childhood, of its home, of its play, its freedom from toil and care, and expect to appeal to the growing voters' manhood." Mr. Riis' remedies for slum conditions are, however, mere palliatives—salves and plasters for the economic ills of society.

The Franklin Street Settlement association, the poor commission and the United Jewish Charities are doing what they can, in Detroit, to ameliorate the condition of those who live in the slums and in the ghetto district. There are also more or less charitable societies that help out, but the three mentioned are the principal sources of help for slum unfortunates. Whatever the poor commission does is according to certain rules, and without regard to future effects. If anything, this kind of help, necessary as it is to prevent actual starvation, in the end dulls the pride of the recipients, and is apt to propagate a pauper class that depends for its existence on funds provided from the public treasury. So much coal, so much food, so much medicine—these are doled out continuously, until the recipients begin to regard them legitimate sources from which to pay family expenses, to fail to demand which would be wicked.

The Jewish Charities are seeking to help those of the Jewish persuasion to help themselves. On High, near Hastings street, is a substantial brick building entirely given over to charitable deeds, including kindergarten, manual training and sewing classes, and the providing of work for those who are not themselves able to find employment. The society has many hard workers,

who are faithfully doing all that is possible to relieve the distress that comes from sickness, from the death of the bread-winners, and from misfortune.

Social settlements aim to apply quick remedies for bad social conditions. Being located in the very midst of the dirt and disease incident to a congested population, the managers are doing everything that their means, always restricted, will warrant, in producing better conditions. Hull House, Chicago, presided over by Jane Addams, is undoubtedly the best-known social settlement in the world, and a brief description of what this society is doing will show what all social settlements, including the Franklin settlement of this city, are trying to accomplish.

Hull House is located on the outskirts of the ghetto district, but well within the slum. From a very modest beginning those connected with Hull House have persisted in their well-doing, until to-day they have a number of fine buildings, with living and working rooms and educational sections for the benefit of those who can be induced to cross the portals. To this Mecca come between 2,000 and 3,000 each week to obtain information or inspiration, until Hull House has become the pattern for many other social settlements throughout the country.

Jane Addams is the central figure in Hull House work. She is sometimes referred to as "Chicago's first citizen," for few persons of note, or at least worthy of note, pass through Chicago without calling upon her. A practical dreamer, if dreamers are ever practical, radical in thought, and having the courage of her convictions, she naturally identifies herself with radical and progressive elements, and counsels those whom she addresses to rely upon their own actions for the accomplishment of reforms, rather than upon that of some unseen power. So Hull House is not just a prayer meeting and for that reason the institution is occasionally described as "godless."

Of course such an institution with such a head naturally attracts socialists and trade union agitators, but it attracts the thoughtful from other grades of society as well, so that between all these elements, and in the clash of opinions, the right way to correct social and economic wrongs is likely to be discovered. Under its roof is a manual training school, where handicrafts are carried on and the products placed upon the market. Its lectures and classes are well attended, and while it is a mistake to suppose that mature slum residents visit Hull House in any considerable numbers, it is a fact that a very large number of children are reached and benefited.

The Franklin Street settlement, of this city, like Chicago's Hull House, helps the unfortunate, the sick, the ignorant, the inefficient and the morally unbalanced to bear life's burdens, but it does little or nothing to improve economic conditions except in training children to aspire to a better social life than that enjoyed by their parents or contained in their surroundings. One might as well expect a cup of clear water to purify a pail of slops, or a stone thrown into a millpond to change the configuration of the shore line. To be sure the slops are not quite so offensive after receiving the cup of water, and the stone in the millpond did produce ripples for a moment. But the world wags on and little of permanent worth comes from social settlement work.

At 101 Superior street is located the East Side social settlement, doing the same line of work as the Franklin street settlement.

To me social settlement work seems to be much energy and good intentions misdirected. And yet the necessity for providing palliatives is so great, in order that disease and death be stayed, or at least not allowed to obtrude themselves too conspicuously upon us, and so diminish the unction with which we remark that "in Detroit life is worth living," that I should hesitate to advise that settlements be dropped. But the point I wish to make is, that this kind of work does not go to the root of the social disease that makes slums as much a part of the city as the palatial residences of Jefferson and Woodward avenues, and the great office buildings on Griswold street.

Even the so-called "model tenement" is no cure for slum conditions. Model tenements may be built in some one district in such numbers that that particular district will no longer be a slum, but the effect is simply to scatter slum conditions, instead of curing them. Wherever there is a dilapidated building that in outward appearance does not give too great offense to public opinion, and that has a landlord who is content to make his per cent. in the easiest way, there slum conditions will arise, and in time there will be a new slum, equally as efficient as the old one in tainting a neighborhood, lowering its moral tone and spreading disease.

London, the most congested city in Europe, and with slum districts as vile as can be found on the other side of the Atlantic, has many model tenements, some of them owned by the municipality. Landlords have been bought out, old structures torn down, and sanitary buildings erected. Only a little way from the White-chappel district I found municipal tenements surrounding a little park, with a band stand from which free music was dispensed evenings. Some of the Westminster slums have also been cleaned out, magnificent-looking municipal tenements replacing the old buildings. In one of these one afternoon, I rubbed elbows with royalty in the person of a daughter of King Edward. Like myself, she was on a tour of inspection. On the other side of the Thames, in Battersea, a workingman's district, the local authorities have bought up whole streets and built rows on rows of two-story terraces, divided into little rooms, but not forgetting to put bathtubs into the floors of the kitchens. In Freiburg, Germany, I was shown the municipal tenements used by the street railway employes, also a municipal activity. The Liverpool and Glasgow municipal tenements are fine examples of modern architecture.

London has spent great sums in buying out and improving the slums. Up to 1902 the London county council had expended upward of \$20,000,000 in 12 years for 2,591 tenements containing 6,314 rooms, and 358 cottages with 1,051 rooms and one common lodging house. These accommodate 17,500 people, the rent varying from a dollar a week for one room to two dollars a week for four rooms, and on the average each room furnishes shelter for two persons.

The last London county council's annual report available shows that these municipal dwellings returned in 1902 a profit to the municipality of some

\$6,000, after deducting generous percentages for depreciation, taxes, repairs and cost of supervision. Yet how little does this affect the general conditions of a community containing from 5,000,000 to 7,000,000 souls, the most of whom are badly housed.

The German municipalities are extensively engaged in providing municipal dwellings for their employes. Public utilities there being more municipalized than here, it has been considered best to provide comfortable dwellings for the cities' employes, at a reasonable rent and under sanitary conditions. Yet, Berlin, according to John Burns, the labor member in Great Britain's cabinet, is more crowded than London, the number of persons per building being almost doubled.

In few of these instances of improved dwellings do the former slum inhabitants occupy them. Another class has come in, able to pay the increased rent, and in at least one instance I found that a London tenement built for British workmen was entirely occupied by foreigners. The improving of each area had simply driven the slum residents to retreats as miserable, if not more miserable, than the ones they were leaving. "It is the Common experience that a very small proportion of the tenants dishoused, return to the area where the new houses, which must be more costly than the old ones, are erected," says the secretary of the Citizens' association, of Manchester, England. "Those dishoused crowd into neighboring houses and then make unwholesome conditions there."

Detroit needs building regulations, as a matter of general health, prohibiting a tenement occupying the entire area of a lot. The great "double-deckers" of Chicago are still strange to Detroit, but the time is rapidly approaching when in the ghetto district these dark-roomed and ill-ventilated buildings will be built, unless the amount of cubic feet of air allowed to each occupant is carefully and authoratively specified. There should not be allowed unventilated rooms, and the facilities for getting rid of wastes and having plenty of pure water should be ample. Not only must such bulidings be fire-proof, but they must be built of such material that they can easily be cleaned, just as the steerage accommodations of passenger vessels between this and foreign countries are cleaned.

Given a population strangers to cleanly habits, generally from no faults of their own, and it stands to reason that even if housed in palaces the people would at first go dirty. Some of the children on the east side of Detroit have their clothes sewed on them in the fall, and they are never removed until Spring. Patch is placed over patch; one garment covers another when the under one becomes too ragged. One need not expect cleanliness under such conditions. Of course they smell to heaven and taint the atmosphere of our too-highly-heated schoolrooms, making other pupils and the teachers ill, but it is possible, by improving the surroundings of these children, to reduce the chances of disease to a minimum and to lessen the average death rate of the city.

In these congested districts the death rate of children is frightful. The majority, I am told, die before they reach the age of 5 years. Were it not for



Sample of Houses that Shelter the Unfortunates of the Slum Class of the Industrial Poor.
Observe the Garbage that Breeds Disease as Soon as Warmer Weather Arrives.

(See Slum Studies, by Judson Grenell, page 23)

their greater vitality than the average children, the death rate would be still higher.

Most of those who live in the slums are not responsible for the conditions under which they exist. They are not responsible for their ignorance. They are only in a small way responsible for the evil effects that arise from drunkenness. Having been brought up to believe that there is real nourishment in alcoholic drinks, and feeling the revivifying effects of beer and whisky in their own persons without being able to trace to the same cause the depressions that follow, they naturally drink to be happy and strong, and to make them forget the misery in living. Men and women drink because they are ignorant and miserable; only remotely are they miserable and ignorant because they drink. "Bad housing drives men to the saloon and stimulates the curse of drunkenness," says Rabbi Franklin.

Neither Detroit's slum districts nor its ghetto have adequate bathing facilities. In the whole region under discussion bathrooms are almost entirely unknown, and even if the houses contained them the room would be needed for other purposes. Down along the docks slum children are at times able to evade the vigilance of the police and take a plunge in the Detroit river, but only the most venturesome and lawless have this privilege. Municipal bath houses are needed in all these districts, as a matter of good health, and Mrs. Clara Arthur deserves the thanks of all good citizens for her efforts to interest the aldermen and estimators to provide funds for this purpose.

There is a remedy for slum conditions. The good God, in his infinite wisdom, has provided cures for all the ills that afflict humanity, if only we have the wisdom to grasp them. Bath houses are good, for to be even outwardly clean will have its restraining effect on inward wickedness. Public playgrounds for children, keeping them off the streets and their exurbance within bounds, are to be commended. Limiting the number of people that can be crowded into a given area is a matter of good health and tends to conserve the wealth-producing energies of the people. Teaching children the effect of alcohol on the physical system is a necessity if the drink habit is ever to be eliminated. Sanitary plumbing is a disease annihilator. And even when the social conditions of the classes are greatly improved, there will still be work for those enthusiasts who are now expending their energies in the activities connected with social settlements.

But none of these things are able to abolish the slums. Nor, were they all combined, would they effect a cure. No one knows this better than Jane Addams herself, who, while advocating these reforms, advocates radical legislation. Robert Hunter, at one time closely connected with Hull House, and later head of a New York social settlement, seems also to recognize this fact, for in his book on "Tenement Conditions in Chicago," he tells how Liverpool once vigorously attacked the evils of its slum district. In obedience to a strong public sentiment the unsanitary buildings were destroyed, and "the wretched tenants were compelled to leave their old overcrowded houses to still further over-crowd the neighboring ones. Basements, cellars, attics,

sheds and all available forms of shelter were put to use, but the evils meant to be remedied were increased tenfold, as the increased death rate fully proved."

Back of the slum stands a privilege—the privilege of keeping land out of use, or of not putting it to its best use, without compensation to the public which has made the land valuable. "The land question lies at the foot of the housing difficulty," says a report on "Housing Conditions in Manchester and Salford." Tax the land in a slum area to its full value, and it would immediately be improved or abandoned by the present owners. The tax would destroy privilege. If it were abandoned, someone would be glad to use the land by paying into the public treasury the annual land value tax. Half of the City of Detroit is to-day vacant—kept out of use by the speculative values holders demand for it. Tax it as it should be taxed, and almost as by magic congested areas would become normal. For land then being cheap, and speculation in land being absent, capital would naturally flow into buildings, reducing rents, employing labor, restoring to the people the values they have created, and stimulating enterprise and industry.

With this simple improvement in our tax system cities would grow compactly, from its center, but they would not become congested. It would reduce by a third city expenses, and thus release taxes for better uses than the money collected is now put to. No one would be compelled to take long car rides past much vacant land in order to get to and from business, and, with land cheap, it would no longer be necessary to put ten or a dozen dwellings on a single acre.

The simplicity of this remedy for slum conditions condemns it with many. It does not seem reasonable. It lacks that intricate ingenuity supposed to be necessary for such a stupendous undertaking. "How could it change human nature?" is a common observation.

Environment and heredity are the controlling forces in making people what they are. When the criminal classes of England were colonized in Australia they became law-abiding, industrious and prosperous citizens. The same result followed the sending to Virginia of the wayward sons of English aristocrats. Not all of those who were sent to Australia or Virginia became good citizens. But the boundless resources of the new continents led the most of them to habits of industry and sobriety, and in time heredity was given a new and better direction.

The boundless resources of this country have by no means been exhausted. Michigan alone has an area of over 36,000,000 acres, two-thirds of it arable, and less than one-half of this under cultivation. The land has simply been fenced in and is being held at a monopoly price. Tax it into use, and immediately the same conditions will arise right in our midst as arose when the criminal and shiftless and immoral classes of England were landed in Australia.

To tax land values to the limit of the values created by the community collectively will practically be the same as doubling the area of the city. That will depress the price of land and increase the opportunities for its use. Then Miss Stansbury, of the Franklin social settlement, will no longer need to plead

with the land owners of that vicinity to improve their holdings. They will be only too glad for any hints that will enable them to build what is needed—mainly detached buildings of moderate cost, with sanitary plumbing and modern conveniences.

The abolition of the slum is a great economic and ethical question. It has to do with the physical regeneration of the people and their moral up-building. The underfed are always a menace to society, and when is added to underfeeding a congestion that outrages the moral instincts and finally deadens if not obliterates all feelings of modesty, the conditions are present that are a menace to civilization itself.

Our present tax system distributes burdens inequitably and unjustly. It fines the industrious and enterprising, and allows others to appropriate to their private use values they never created, and which are due to increase of population. And in so far as it makes profitable the keeping of land out of use, it helps to create slums.

Progress is a necessity. It is the law of life. Our present social status, which has come from the depths, must ascend to higher planes. There is power and force in moral feeling. Ethics—that is, right thinking and right acting—will press to the front as civilization advances, and the art of getting rich will be considered of less moment than the desire to be just in our material dealings with our fellow-creatures.

We are continually in the throes of a new birth. Past failures to correct social mal-adjustments help to clear the way for the true remedy. We are stumbling forward. "That daily curbing of the lower nature and culture of the higher," as Herbert Spencer puts it, "which out of cannibals and devil worshipers has evolved philanthropists, lovers of peace and haters of superstition," may be expected to eventually evolve men as much superior to ourselves as we are superior to our prehistoric ancestors.

In time the slums will be conquered. Humanity demands this, and through an aroused public conscience it will finally succeed in this laudable purpose, even though it be found necessary to withhold from a few the privilege of appropriating community values for private purposes.

When a community becomes wise enough to tax into the public treasury its land values, relieve from taxation all forms of wealth, and guard the use of the land through the necessary sanitary regulations for the preventing of epidemics and the spread of disease from ignorant overcrowding, slums and slum conditions will disappear.

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An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by
JOSEPH DANA MILLER, at 150 Nassau St.
New York.

SUBSCRIPTION PRICE:—In the United
States, Canada and Mexico, \$1.00 per
year. Payable in advance.

Entered at the Postoffice, New York, as Second
Class Matter.

JULY-AUGUST, 1908.

PUBLISHERS' NOTES.

We desire to remind all those who fail to receive the REVIEW to notify us before the edition is exhausted. The mails are not always infallible, nor is the mailing clerk. So, too, when a copy arrives that is soiled or torn in the mails, or imperfect in any way, our subscribers will confer a favor by writing us at once and we will take pleasure in mailing another copy.

Again we urge upon our readers the necessity of securing every Single Taxer in their vicinity as a subscriber for the REVIEW. These are summer days and most Single Taxers are resting, but the movement is merely dormant, and will be revived in the Autumn as never before. In a presidential year, once every four years, the American people give more or less earnest study to economic questions. The tariff is bound to be discussed and with it the whole taxation question, and the related questions of monopoly and wages of labor. In the presidential campaign the REVIEW, in accordance with its settled policy, will take no sides. The great body of Single Taxers will no doubt support Bryan should be nominated, as now seems certain he will be, but they will not fail to criticise him. They will be among the most intelligent of his supporters as

they have long been the wisest and most discerning of his critics. But many, doubtless, for reasons that seem best to themselves, will espouse other causes. It is absolutely certain that should Eugene V. Debs, candidate for president on the Socialist ticket, receive a million votes, as is predicted and hoped for by our socialistic friends, the Single Tax cause will move forward. For a vote of this magnitude will make occasion when the defenders of things as they are must pause and take note. There is our opportunity. For our well meaning friends have no programme; their "Co-operative Commonwealth" is without chart or compass; and to their destructive criticism we alone present a constructive front.

But whatever the final result. the period of active campaigning gives us the opportunity to present our cause to willing ears. Our literature should be circulated wherever funds can be raised for the purpose. The REVIEW will be a source of inspiration to our workers and it will not fail to contain brief expositions of our principles for the benefit of the inquirer who is uninformed, and full and enlightening reports of our progress throughout the world. To the latter object we entreat the support of our readers everywhere.

DEATH OF GROVER CLEVELAND.

Grover Cleveland is dead. And with him the old democratic party dies. At all events, no figure of equal prominence and prestige appears to head the rapidly vanishing remnant of the conservatives who constituted what is termed the Old Democratic Party. What survives gives hope of the birth of a new spirit that shall oppose on fundamental grounds those institutions of privilege which threaten the life of the nation. But as yet this spirit of opposition lacks the coherence necessary for effective action, failing to enlist those who for reasons of party attachment, association, or tradition still count themselves Republicans.

Grover Cleveland's career was not with-

out its lesson. But that lesson is unlike that which in protracted homilies, newspaper obituaries seek to inculcate. For contrary to popular notion, Grover Cleveland had his opportunity and missed it. In proof of which let us supply an unwritten chapter in his life which the newspaper chronicles have wholly missed, and for which we were long ago indebted to the late Donn Piatt, once Lincoln's private secretary and later editor of *Belford's Magazine*.

The kind of political associations that made Grover Cleveland Sheriff of Buffalo were not such as to arouse any curiosity for the study of economic problems. This is not said in depreciation of the man—for he later demonstrated that he had ideals far in advance of his political associates. It is to his credit as a man and a party captain that he drew to his side such men as Henry Ward Beecher, George William Curtis and Carl Schurz in support of the moral revolt in which he was no unworthy leader.

But economic problems were not at this time an issue in politics. Thus it was that Cleveland, who had probably regarded the tariff much as his predecessor on the Democratic ticket, General Winfield Scott Hancock, had done, as "a local issue," when he became President knew as much of the vexed question of protection or free trade as the average politician of his day—and no more. But a book fell into his hands—a book by a Single Taxer. This book was "The Protective Tariff—What it Does for Us", by the late General Herman Lieb. It is a good book and ought to be circulated in the present campaign. There is only one other book on this great question that is better, and that is the one by Henry George, and the latter to a mind like Cleveland's would probably have not been nearly so effective. But this opened a new vista to him. As he had never been, in all probability, imbued with protectionist notions he had little to unlearn. His mind was not of the highest order, but there was a directness in his mental processes and small tendency to tergiversation. He saw the whole system of robbery falsely called "protection;" and with something of the same moral enthusiasm in which he had

opposed the spoilsmen of his party he sat down to write his tariff message—the one that never saw the light. So the story goes as told the writer by Donn Piatt. The message burned and shrivelled the paper on which it was written. It was not an official paper—it was a free trade tract. His advisers heard with horror. They plead with him. Still with that same dogged obstinacy he flung back at them, "But what is said here is true."

On that message, much modified from its original declaration, he was defeated; on the principle of that message four years later he was triumphantly elected.

For this election he was indebted to the Single Taxers more than to any other group of men, for they were the most active and the most intelligent of the free trade propagandists before whose assaults the protective edifice was shaken to its foundations. It seemed as if the battle was in a fair way of being won. Had Grover Cleveland been a Richard Cobden or a John Bright the war could have had but one issue. But the spirit aroused was allowed to sleep. Mr. Cleveland accepted, though with silent protest, the miserable compromise known as the Wilson Bill, and to all intents and purposes the Protectionists had won.

We are not forgetting the difficulties that confronted the president. That the "Dave" Hills and the "Jim" Smiths of the Presidents own party had helped to defeat him, and that the money question intruded itself to the diversion of the free trade forces. But all this might not have been had Cleveland possessed the soul of a crusader—had he been as tenacious of his opportunities and the spirit he had aroused in this great matter as in smaller things. But he was a politician and his instincts and sympathies were with the privileged classes.

He had missed a great name in history by missing his opportunity.

J. D. M.

THE "involuntary poverty" we speak of arises from *voluntary servitude*. That is why so many of us lose heart.

NEWS DOMESTIC.

OREGON.

A *resume* OF THE GREAT FIGHT IN OREGON
—THE BUNKER HILL OF 1908 A PRELUDE FOR THE YORKTOWN OF TWO YEARS HENCE—MR. BOWERMAN TELLS OF THE SPLENDID SPIRIT OF OUR OREGON COMRADES.

The editor of the Single Tax REVIEW has requested that I pen a *resume* of the recent Single Tax Campaign in Oregon. To do this with events in order is not an easy task, for, the Oregon Tax Reform Ass'n lacked organization and system until the second week of May. Consequently no records were kept and, after such a struggle, where the energy of heart and mind is sacrificed, after the whirl and anxiety and exhaustion of a campaign for righteousness, whether the battle is won or lost, the past is, for a time, viewed as a strange dream—a phantasma, and memory overwhelmed with scattered material is unable to respond to the demands of intellect. I shall try, however, to satisfactorily record the history of the greatest fight ever made for the cause which we hold dear.

I might say briefly, we fought, we lost, we won: for out of the distraction of defeat arose the paean of victory. Our advance had been temporarily stayed but our little force still held the field. Without ammunition, with less money than is required to build a decent frame house, armed only with the zeal for justice, a mere handful had combatted the efforts of the hordes of special privilege and captured one third the State of Oregon. But let us go back.

From time to time the Single Taxers of Portland had met in the office of H. D. Wagnon, President of their Union Mutual Aid Ass'n. In 1907 a half dozen earnest spirits determined to organize The Oregon Tax Reform Ass'n, for the purpose of abolishing the system of faucet charge, and amend the city charter to compel the maintenance of the water system by an additional tax on land values. The water-board had contemplated raising the mini-

mum charge per house from \$1.50 per month to \$2.00. The fight was launched and while the effort was defeated through the refusal of the council on a technicality, to adopt the petition of the people the result of the struggle was a reduction of the minimum charge per house from \$1.50 to \$1.00 per month.

A few months elapsed when a call was issued with a view to discussing the advisability of submitting to the people under the "Initiative and Referendum" a tax amendment to the constitution. A constitutional amendment proposed by W. S. U'Ren and adopted by popular vote, had provided that the constitution can not be amended except by the people through the referendum. The time foreseen by Mr. U'Ren had arrived. If a tax amendment could be carried it must needs remain the law of the State.

The Legislature had, by U'Ren's foresight, been bereft of the power to corrupt or violate the will of the people. It is powerless; a tyrant once, a servant now. Accordingly in February of this ever-to-be-remembered year of our Lord 1908 the active Single Taxers of Portland with Mr. U'Ren of Oregon City, assembled to discuss an amendment. Two amendments were considered; a carefully prepared and pure Single Tax amendment offered by Mr. U'Ren and the amendment finally adopted offered by Mr. H. D. Wagnon. The debate was warm and fervid. Three meetings were adjourned without adoption of either. On the fourth assembling two supporters of the U'Ren measure being absent the partial exemption measure carried: Mr. U'Ren then and there, with characteristic candor declaring that he would not lend active support, that he "never stood for and would not consent to stand for a half way measure."

The measure adopted, Mr. H. D. Wagnon was chosen chairman and H. W. Stone, Treasurer. The first problem—the problem of funds—confronted the organization. Through the efforts of H. D. Wagnon something like \$500.00 was secured from local manufacturers, all large land owners, who, moved by the selfish belief that the proposed measure would act as a special privilege, had agreed to contribute \$1,500.

The Oregonian, the greatest paper of the State, at once assailed our effort and exposed the amendment as a Single Tax measure. The challenge was accepted without delay, the battle began, and the land holding manufacturers repudiated their pledges. All available funds were expended in circulating the petition, over 12,000 signatures having been secured in less than three weeks. It was then decided to call for aid from other States. Accordingly letters were addressed to prominent Single Taxers. At first there was no response. On the contrary discouraging and delaying comments were received from many to whom we had appealed. The members of the organization contributed every cent they could spare to the cause. At last out of the darkness came a ray of light—a letter from the Hon. Robt. Baker whose earnest efforts can not be too strongly commended. We learned that Mr. Baker had taken the initiative and had brought our struggle to the attention of the American Single Tax League—had spared no pains to render assistance—and through Mr. Baker came a letter from Mr. Bolton Hall and one from Mr. Joseph Fels, each bearing words of encouragement and promises of aid. The effort of Mr. Baker secured from Mr. Fels the sum of \$400.00. Mr. Kiefer later, realizing the value of our fight, gathered several hundred dollars for our cause. The room at No. 704 Marquam Bldg. was crowded with literature. Men abandoned their business and gave their time toward the success of the eternal right. From all over the nation came little contributions ranging from ten cents to ten dollars.

Each member felt more and more the nature of his burden—realized that the Single Tax world was looking to us and that on us was the responsibility. We had taken advantage of the law that requires the secretary of State to distribute to every voter in the State a copy of an argument in favor of and against each measure to be submitted to the people. One member, an old soldier, Mr. Himes, advanced \$300, all he possessed, as payment for the printing of the argument. We awaited impatiently the appearance of the pamphlet. It came to hand minus the

expected counter argument. It was later learned that two men had been delegated by the railroads to write a negative report, but when their arguments were submitted to the R. R. Attorney he rejected them as being so full of loop-holes as to aid rather than injure our efforts. The fight was now at its height; with the exception of a half dozen papers every sheet in the State followed the *Oregonian* and became our enemies. Every sheet was adorned with the big black caption, Single Tax. The Johnstown Democrat published a valuable argument which was reprinted in a number of newspapers throughout the State. The Single Taxers of Seattle made up a contribution which Mr. Stone, at that time visiting Seattle, brought to our relief. Tom L. Johnson sent a letter which published in the dailies did great good. Mr. Geo. L. Rusby (with Francis H. Legget & Co.) sent a splendid letter to every retail grocer in the State advising support of the Tax Reform amendment. We can not calculate the good that resulted from it. The *Canadian Single Taxer* aided the movement greatly both by advocacy and contribution. The *Daily News* of Portland, a small but widely read sheet, gave Louis A. Kerwin, a Canadian and enthusiastic acquisition to our forces, the free use of a column for educational purposes. Previous to this accession on the part of the *News* it had published a series of articles from the pen of Henry George, Jr. Two pages of the *Journal* were purchased, loaded down with Single Tax matter. The demand for information was great. On street corners, in restaurants, on street cars, where ever men gathered, the one theme prevailed. Those who had run athwart the beam of truth took on the fire of righteousness. Arguments glowed with that intense enthusiasm which is born of justice.

Inquiries came from every corner of the commonwealth. Cities and towns throughout the State called for speakers. E. S. J. McAllister and F. E. Coulter, our ablest orators, made many converts. Favorable reports were coming from all parts of the State, yet we realized that the rural population must be reached. Funds were low—far too inadequate to cope with the

situation. An appeal was again sent out. To all appearances \$5,000 would overwhelmingly carry the State. It was the opinion of the most conservative that \$5,000 would insure certain victory.

The writer stated the conditions in a personal letter to Mr. Baker. Our hopes were dying. We were heavily in debt. About twelve days before election Mr. Stone was notified by the U. S. Bank that \$1,000 had been cabled from England for use in the campaign. It came from Mr. Joseph Fels, through the efforts of Mr. Robt. Baker. Our hearts leaped with joy. But through the mistake of the telegraph company the message was delayed. It was addressed to Bowerman, Marquam Bldg., Portland. The company delivered the message to Senator Bowerman care of Dr. Coe, Marquam Bldg. The contribution was consequently delayed about ten days. The period of its greatest usefulness was passed. Ten days sooner it would have won thousands of votes for the cause. Speakers were immediately sent down the State. F. E. Coulter, E. S. J. McAllister and H. W. Stone started for the southern part of the State. The remainder of the available Single Taxers attacked the towns and cities within a radius of 20 miles of Portland. During the last week a cart tail campaign was conducted in Portland. A wagon bearing signs advised the populace that "vacant land buys no groceries," "Idle land means idle men," etc.

Our speakers returned from the state, having done great things. F. E. Coulter captured a Republican mass meeting at Roseburg, and organized it into a Single Tax Society. On Sunday, May 31st, a few members gathered the literature remaining—two graphic cartoons contributed by Bengough, and kept the Sabbath by distributing the glad tidings and imploring men to vote for Single Tax. The struggle was over. The tension of "what can we do" gave way to the anxiety "what will happen." On the evening of June 3 we were certain of having carried the city of Portland by 240 majority, but returns from the outer State were disappointing. The farmers had fooled themselves. At last the official returns were received and

in the dejection of defeat there came a handwriting on the wall. Lake and Coos counties had carried by large majorities, the city of Portland had carried. There had been more votes cast on the tax measure than any other measure but one. We had polled a vote of over one third the total vote. With a State larger than all the New England States combined, and a fund of only \$3,600 all told, we had won a victory—a victory never before equalled in the fight for pure democracy. This is the story of what has been. Much detail must needs be sacrificed. Many a name which should appear and recognition well deserved must be neglected in this short story of the struggle.

Let us turn to the story of the victory yet to be. On the evening of June 5th the active Single Taxers assembled at 704 Marquam Bldg. to determine on methods for carrying the partial victory to ultimate success. The fight was just begun. A committee consisting of McAllister, C. E. S. Wood, Coulter, U'Ren, Wagnon, Cridge and Stone, was appointed to determine the future course to be pursued. On the evening of the 19th the committee reported a plan to educate the people on the injustice of land monopoly by the publication of city and county maps of black and white in which the unused land shall be indicated with black. These maps shall have figures appended, the object being to make the people angry at existing conditions and inequality in taxation and the committee further recommended organization of the favorable vote into local single Tax Ass'ns. Following the report it was moved and ordered, H. D. Wagnon acting as temporary chairman, that the organization be henceforth styled the "Oregon Single Tax League." The following officers were then elected: President, E. S. J. McAllister; Vice-President, W. S. Holden, of Salem; Secretary, W. S. U'Ren; Treasurer, H. W. Stone.

A motion was carried instructing and empowering the president to appoint an executive committee to consist of 50 members, 15 from Multnomah County, 35 from outside counties. The meeting was then adjourned until Friday June 26th.

We have met again, proud of our achieve-

ment. with a greater faith in our fellow men, filled with a new ardor, and determined that two years and six months hence we shall win a greater—a more glorious victory than this one might have been: that we shall abolish taxation and substitute economic compensation, that we shall have enthroned the moral law and unthroned the tyrannies of the past. A gain of 3-12 of the total vote will win the day.

LOUIS BOWERMAN.

PORTLAND, Ore.

RHODE ISLAND

THE LOCAL OPTION BILL SLEEPING IN COMMITTEE—THE HENRY GEORGE CLUB TEACHING ECONOMIC TRUTHS—RHODE ISLAND SINGLE TAXERS SEND GREETING TO OUR OREGON COMRADES.

The Rhode Island General Assembly, for the year 1908, adjourned on May 26th, with the bill for local option in taxation introduced at the instance of the Rhode Island Tax Reform Association slumbering peacefully in the files of the committee to which it had been referred, namely: The Committee on the Judiciary of the House of Representatives. As stated in a previous letter a public hearing was given on the bill which was largely attended and at which much interest was manifested. The members of the Committee were urged individually to have the bill reported to the House, but to no avail, as the result shows. It does not follow however that the work has gone for naught. People who had never given the subject of taxation a thought have had their interest awakened and the Single Tax will receive a larger degree of attention in Rhode Island by reason of this agitation than it has ever received before. This will be more and more apparent as time goes on.

The laws of Rhode Island are peculiar. This has been said many times before, but unlike some sayings that are often repeated it is true. One of these peculiarities relates to citizenship. The citizens of Rhode Island who exercise the franchise

are divided into two classes, property voters and registry voters. Property voters are privileged to vote on all questions and candidates, but registry voters are not allowed to vote in cities for members of the Boards of Aldermen or City Councils and in towns they are denied a voice in financial town meetings. Registry voters are required to register in person each year before the end of June in order to be eligible to participate in the November election. This brings the close of the registration period four months prior to the election and at a time when there is usually nothing special to direct the attention of the voter to his civic duties. The result, of course, is the disfranchisement of thousands of this class of voters, every year. Property voters are not required to register each year. Once registered their names remain on the list. This is a discrimination against the registry voter, and it should be corrected by requiring all voters to register annually; also the time for registering should be brought nearer to the time of election, say within two weeks. If this were done a much larger proportion of the electorate would participate in the elections.

The registry voter is denied a voice in questions involving the expenditure of money on the ground that he pays no taxes. He is being taught however that in reality he is the heaviest taxpayer, and that the problem that he must solve is "How can I escape the burden of taxation that is now crushing me to the earth?" A few of the members of the Henry George Club of this city have been holding open air meetings at Cathedral Square every evening during June for the purpose of urging citizens to register and incidentally showing them the answer to the above question. The citizen has been told night after night that the equal right to life involves an equal right of access to natural resources; that land is not property and cannot in equity become property; and that property in land is a negation of the individual's right to the product of his own labor.

The Single Taxer of Rhode Island heard with regret the news of the defeat of the proposed tax amendment to the constitu-

tion of the state of Oregon. Some of us were no doubt disappointed that the amendment failed to carry, but there is no cause to be cast down. The Single Taxers of Oregon put up a magnificent fight, and they deserve the highest praise.

32,000 votes out of 92,000 votes cast is a showing of which the Single Taxers of Oregon may well be proud. Handicapped as they were by lack of means, and with a territory to cover 80 times as large as Rhode Island, they have certainly earned the appreciation and gratitude of every Single Taxer in the United States. It requires neither a prophet nor the son of a prophet to foresee within ten years the Single Tax applied in Oregon as far as Oregon affairs are concerned. The 32,000 votes cast June 1st in its favor make an ample nest egg; they will grow into a majority almost before we realize it. If we had direct legislation in Rhode Island as they have it in Oregon, we could with our 400 people to the square mile get the Single Tax in two years. While its people are about the same in number as ours they are spread over 96,000 miles of territory, while ours is packed into an area of 1,200 square miles. It will be readily seen that the expense of propaganda per unit of population will be much less and its efficiency much greater in the case of Rhode Island. On the other hand it is much more difficult for us in Rhode Island to give effective expression to public opinion, or for public opinion to become effective here than in Oregon. Eight and one half per cent of the people here can block any legislation desired by the other ninety one and one half per cent. The Rhode Island senate consists of 38 senators, one from each town, and the lieutenant governor. Twenty towns with a population of less than 40,000 elect a majority of the senate, so that it is only necessary for the interests to control these 20 towns in order to defeat any measure they consider inimical.

It required an armed rebellion in Rhode Island to secure the right for others than landholders and their eldest sons to vote, and it may take another armed rebellion to secure any other substantial measure of justice here. It is more than 50 years since a Democrat has represented Rhode

Island in the senate of the United States. A few years ago Gov. Garvin was elected on the democratic ticket by a majority of 7,500 and both branches of the General Assembly were safely republican at the same election. There is small prospect here for any legislation in the interest of the common people under such conditions.

If there is any one thing that the experience of the United States and that of the 46 commonwealths of which it is composed has demonstrated beyond cavil it is that representative government is a failure. Rhode Island has about as unfair a representation as could be devised, but it would be unfair to say that there is any more corruption here than in Massachusetts or New York or Pennsylvania. If we may believe the daily press there isn't a legislature in the Union except in those states that have adopted direct legislation, but that is rotten to the core. When the people of Rhode Island get to comprehend the rights which are theirs by reason of their being members of the human family they will make short shrift of anything which stands in the way of their attaining those rights. Until they are so educated it will be difficult if not impossible to get them to act in concert on any question, but immediately they are so educated they will no more be restrained from acquiring those rights by their antiquated constitution or their robbing system of representation than a herd of wild elephants on a rampage would be restrained by a pack thread stretched across its path.

This then is the work that lies nearest to our hand in Rhode Island. To promulgate the truth that every penny of land value appropriated by individuals is a robbery of the community, and that every penny of tax levied upon the products of labor is a robbery of the individual, and that the Single Tax will prevent both of these robberies. Figs do not grow from thistles, nor can justice be the fruit of a tree rooted in injustice, as is the existing system of taxation. We shall continue here our best efforts to make of our state the leader in the destruction of the present system and the inauguration of the Single Tax, to the end that all men may be secured their equal right to the use of the earth. At the same time we shall watch with interest and sym-

pathy the work of our brothers elsewhere who are engaged in spreading the truths of "Progress and Poverty", and shall always "rejoice with them that do rejoice and weep with them that weep."

Registration closed last night with something less than 19,000 names on the list in Providence, which according to the *Providence Journal* of this morning leaves 12,000 who failed to qualify. The registration this year falls 1,050 behind that of 1904, the last presidential year, and doubtless the population has increased many thousands during these four years. During the five year period, 1900—1905, the increase was 23,000 or 13 per centum.

This shows a woful degree of apathy on the part of the electorate, which nothing but a clear conception of their rights as members of the human family can remove. Nothing exists, so well adapted to give a clear conception of those rights as a knowledge of the Single Tax philosophy. In trying to extend this knowledge we need all the help we can get, and we shall be very glad of the assistance of any Single Taxers who may find it convenient and agreeable to spend a part or all of their vacation season in this vicinity. They will, if they come here, be able to judge for themselves of the value of the opportunity afforded to secure that object lesson which will lead to the restoring to every one everywhere his equal right to the use of the earth.

GEORGE D. LIDDELL.

PROVIDENCE, R. I.

FROM EX-GOVERNOR GARVIN.

The campaign begun in Rhode Island by the American Single Tax League is progressing. The bill before the legislature, providing that any town or city might apply the Single Tax, failed of passage. This did not surprise us here, because, of the numerous important reforms effected in this State, not one was enacted without the support of a wide and aggressive public sentiment.

The attempt, however, to secure complete local option in taxation has been of great value, because of the endorsement

it received from leading men of the State. Since the adjournment of the legislature the R. I. Tax Reform Association has been endeavoring to bring to the attention of the public the merits of the Single Tax. That our campaign has not produced more noise in the world is due to the fact that we have been badly handicapped for funds. The dull times so affected contributions that we cannot offer to pay the expenses of visiting Single Taxers, not even the two dollars required to bring the speaker from Boston. And thus far, since Mr. Stephens was here in March, we have been obliged to depend upon local talent.

Every Sunday the two great daily papers of Providence have contained letters dealing with some phase of the Single Tax. On three Sunday evenings discussions have been held at headquarters.

Labor and business organizations have been addressed, but our chief efforts have been given to open air meetings.

Cathedral Square, Providence, was fixed upon as the best location for such meetings. It lies west of the centre of the city at the junction of the two principal streets. Beginning early in June these meetings have gone on every night. For several weeks, although good audiences would gather, the hearers seemed unresponsive. Invitations extended to the crowd to ask questions went unheeded, except now and then by a socialist. But before the end of June all this has changed. The attendance is larger, much more alertness is shown, and searching questions are the rule. "What is the Single Tax?" "How long has the Single Tax been known?" "What can we do about it?" "Why can't we have a headquarters?" and like earnest inquiries.

The result has vindicated the plan adopted of holding the meetings continuously in one spot rather than peripatetically. Without abandoning this location, we have in mind to occupy at once another site, which will accommodate residents of the east side.

The field is ripe to the harvest. Billy Radcliff could do an immense work here. Unlike Oregon, Rhode Island has no extensive rural sections difficult to reach.

But propaganda work of every kind, which calls for any expenditure, is at a

stand still. We are trying to make bricks without straw. If Single Taxers who cannot afford large contributions would each send one dollar a month to Mr. George D. Liddell, 61 Meeting Street, Providence, R. I. the total would be sufficient for an effective campaign. Every contribution will be acknowledged at once, and the "Bulletins" issued by the R. I. Tax Reform Association, of which Mr. Liddell is the secretary, will be forwarded to each contributor.

Some steps have been taken towards addressing the crowds at the shore resorts. For this purpose speakers from without the State are especially desirable.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.,

SEATTLE SINGLE TAXERS TO CELEBRATE HENRY GEORGE'S BIRTHDAY.

Seattle Single Taxers are making arrangements to celebrate the birthday of Henry George, on September 2nd next, with a dinner at the Y. M. C. A. of that city. Single Taxers from a distance who expect to be in Seattle on that date are requested to communicate with Frank S Southard, Secretary of the Committee on Arrangements, whose address is Room 55, Haller Building, Seattle, Washington. On the occasion of this celebration Edward S. J. McAllister, of Portland, Ore., will be one of the speakers.

The Committee desires to reach any Single Taxers who may be in Seattle at this time.

RESOLUTION OF THE WOMEN'S HENRY GEORGE LEAGUE.

At the annual meeting of the Women's Henry George League, which took place last month, a committee was appointed to frame resolutions to be presented to the Board of Education. The resolutions are appended hereto:—

Whereas, appeals have been made to

charitable people for funds to feed children attending the public schools who are suffering for food, and an effort is being made to induce the school Board to supply free meals; and

Whereas, government alms should not be substituted for parental care, nor children supported out of the taxes, which are in the end paid by the workers; and

Whereas, the only help that does not degrade is that which leads to self-help; and

Whereas, there are 326,000 dark rooms in New York in violation of the tenement house laws, and miles of sidewalks before vacant lots not paved as the law requires; therefore

Resolved, that while the Women's Henry George League heartily approves of supplying the immediate needs of the children by private enterprise, the League protests against the Board of Education doing this work, which is a step towards State Socialism, and urges instead that the tenement house and sidewalk laws be enforced so that the unemployed may find employment, and support their own families.

E. M. M. Frye, Chairman.

Lucy A. Yendes.

Amy Mali Hicks.

For the Women's Henry George League.

WHILE you are considering the question of campaign literature suppose you pick up that old classic on the tariff question—Henry George's "Protection and Free Trade." Read it!—New Haven (Conn.) *Union*.

THERE is no other class division than that of the privileged and the unprivileged, and the war is not between these two classes, but between privilege and justice, and in this war men will divide not according to class, for among the soldiers of justice will be found many of the privileged and among those who fight for the maintenance of privilege will be those who neither possess it nor profit by it.

ALL wars for human freedom are long campaigns.

NEWS FOREIGN

GREAT BRITAIN

PREMIER ASQUITH'S TRIBUTE TO SIR CAMPBELL BANNERMAN—THE COMING BILL FOR LAND VALUATION IN ENGLAND AND WALES—SINGLE TAXERS BELIEVE MR. ASQUITH WORTHY OF THEIR CONFIDENCE—THE PREMIER'S SPEECHES SHOW NO BACKING DOWN.

My last news letter had only just been posted in time to catch the outgoing mail when news came of the death of Sir Henry Campbell-Bannerman. Referring to the sad event a good Single Tax friend wrote me. "What a dreadful blow our cause has met with in the death of Bannerman? Not since the loss of Henry George has the cause been hit so hard. I feel utterly depressed and saddened by the heartbreaking news which has just come to hand as I write." This was the feeling of all our friends who had learnt to love and trust the man whose courageous utterances and transparent honesty had done so much to promote our cause. A little story told by the parliamentary correspondent of the *Daily News* shows how Campbell-Bannerman had set his heart on giving us legislation. On nearing the end he tells us that the one item of the Liberal Policy over which he seemed to brood was the land valuation bill.

At the time of his death Campbell-Bannerman was the father of the House of Commons, having represented Stirling Burghs continuously for forty years. Nothing could better show the true character of the man than the following extract from a speech delivered by him a few months before being elected in 1868.

"I am the son of a staunch Tory. I am not here to say a word in excuse for that fact, or to apologise for being the son of my father. On the contrary, there is nothing I am prouder of than my close connection with one who has always been respected in Scotland, even by those who have been most bitterly opposed to him. But if you wish to draw any augury from my close connection with Sir James Campbell, this I would have you believe—that possibly

the staunchness may run in the blood, that I may inherit his tenacity without inheriting his principles, and that as my father, through a long public life, through good report and through evil report, in fair weather and in foul, has stuck to his party and his principles, so his son in like manner will stick to his."

Mr. Asquith paid a magnificent tribute to Sir Henry in the House of Commons, from which I make a few quotations:

"For example, he was singularly sensitive to human suffering and wrong-doing, delicate and even tender in his sympathies, always disposed to despise victories won in any sphere by brute force, an almost passionate lover of peace; and yet we have not seen in our time a man of greater courage—courage not of a defiant and aggressive type, but calm, patient, persistent, indomitable. Let me, Sir, recall another apparent contrast in his nature. In politics I think he may be fairly described as an idealist in aim, and an optimist by temperament. Great causes appealed to him. He was not ashamed, even on the verge of old age, to see visions and dream dreams. He met good and evil fortune with the same unclouded brow, the same unruffled temper, the same unshakable confidence in the justice and righteousness of his cause. And, Sir, as we knew him here, so after he was stricken down in the midst of his work, a martyr, if ever there was one, to conscience and duty, so he continued to the end."

In matters of legislation we are not moving along as Single Taxers would like. We are disappointed to see the government frittering away its time and strength on measures which will be useless without the taxation of Land Values, and which very likely would be unnecessary if we had a good instalment of our measure. Nevertheless, we have got to remember that the party in power is made up of all sorts of Reformers, each section looking at the Social problem from its own point of view. We have good friends in the House of Commons, in close touch with the government, and I am sure that everything is being done that can be done with the limited resources and backing that we possess.

Last month the House of Lords dealt with the Scottish Valuation Bill in such a

manner as to make it certain that the government will not accept their amendments.

"The purpose of the bill has been negatived by the amendments passed yesterday" said Lord Halsbury on May 14th. Replying to a question on June 22 the Prime Minister said that the government did not see their way to take any further steps in regard to Scotch Land Legislation this year. This points to determination on the part of the government to find other means of making the will of the Commons prevail. The English Valuation Bill will very probably be introduced in the House of Commons within the next few days. The probability is that it will meet the same fate as the Scottish Bill. The government will then be put upon its trial.

If the Liberal party then fails, the United Committee of the League for the Taxation of Land Values will be put upon its trial.

In the meantime the Committee, and its officers, in close touch with our friends in the House of Commons, are doing all that can be done to promote our cause, and they are fully entitled to the support and confidence of Single Taxers everywhere. It is sometimes said, by those who ought, and do know better, that we are tied to the Liberal Party; that we advocate Single Tax in the interest of Capitalists. There is as much reason for the one statement as the other.

On May 12th replying to an amendment to the Housing and Town Planning Bill Mr. Asquith made it quite clear that he sees the relation of valuation, etc., to this question. He said:

"The government was quite as much alive as they to the necessity of accompanying legislation of this kind with a proper system of valuation. They could not include everything in one Bill, but his right hon. friend would introduce at an early date a valuation Bill for England and Wales with two objects—first of all to simplify and methodise and make, as far as possible, uniform the system of valuation throughout the length and breadth of England and Wales. The second object would be to provide for a separate valuation of sites and buildings."

Again, the Prime minister speaking at a great meeting of the National Liberal

Federation held at Birmingham on the 19th of June, after dealing with the Education Licensing and Old Age Pension Bills said:

These three great measures were only a part of the social programme of the Government. They hoped to make progress this session with the Children's Bill and the Housing Bill, and almost a necessity of the latter was a reconstruction and revaluation of our rating system. Cynics would tell them that this was done to carry on the ignoble sport of angling for votes. Liberals knew better. The object which ran through all this was to diffuse, and so far as might be, equalise burdens, to make life brighter, easier, richer, more fruitful to the bulk of our fellow countrymen; to break through and to break down the great environment of squalor and of temptation, and to banish, if they could, and so far as they could, the shadow of anxiety for the future, which to so many darkened at every stage the journey from youth to old age (cheers). That, as Liberals believed, was the way and the only way in which to make the best of each in the interest of all, to create and to sustain, in the only worthy sense of the word a community of free men in a free State." (loud cheers).

Mr. Asquith's speeches lead one to think that he is a better radical than many have credited him with being in the past. He has it in him to do much good if he sets himself the task, and until he has had a reasonable opportunity he is fairly entitled to our confidence and support.

Whatever politicians may do Single Taxers will carry on their work of propaganda in the future as in the past, believing with Henry George that the important thing is not how men vote but how they think.

F. SKIRROW.

NORWAY.

The Mayor of the city of Christiania, the capital of Norway (p. 1019), H. E. Berner, at the request of the financial department, of the Norwegian government, has worked out a new plan for the taxation of real estate. This plan provides for the separate assessment of lots and buildings, and for the suspension of the tax on build-

ings under certain conditions. The value of the lots must be ascertained at least every five years, and a special tax is put on the unearned increment. In country districts also the unearned increment of land is separately taxed wherever such increment appears.

GERMANY.

German Single Taxers held their 18th annual re-union in April at Stuttgart, which is called a complete success in the *Bodenreformer* of May 5th. That city contributed 400 marks to the expenses of the meeting. Officers of the empire were present in extraordinarily large numbers. The public meetings were attended by audiences larger than ever before, and the press in general gave good reports.

As showing the growing importance of the movement the financial report is a good barometer. In 1897 the treasurer of the association reported 1257 marks on hand, but in 1907 this had risen to 27,624 marks, every year showing an increase.

"It is gratifying," says Mr. Damaske "that house owners as such begin to look with a friendly eye toward the Single Tax."

I cannot refrain from mentioning the list of those Single Taxers who died in harness. Among these is Karl Wedemeyer, who attended to the collecting of the dues of members in Berlin up to the time when the receipts amounted to 3,000 marks and who was considered the prop and mainstay of the S. T. organization, and who felt delighted in his 81st year that he had saved from his meagre pension one hundred marks for which to buy a life membership certificate in the German Single Tax Society.

In the city of Cologne where they had already a kind of land-value tax, the city council adopted a law that the difference between the amount of value that a piece of land sells for and its value on the tax duplicate, is to go into the public treasury, deducting any improvement cost like paving, sewer and side-walks. The result was that the next day two hundred lot owners came to the tax office and asked to have their assessments raised! For if a site worth \$1,000 is assessed at only \$100 the city gets

\$900 at sale. If raised to its full value the city gets the tax on \$1,000 instead of \$100. Thus the landlord is caught coming and going.

F. BURGDORFF.

LOCAL TAXATION ON LAND VALUES IN NEW SOUTH WALES.

(For the Review.)

BY A. G. HUIE, HON. SEC. SYDNEY SINGLE
TAX LEAGUE.

My purpose is to try and place before your readers some idea of the remarkable success which has attended the movement to tax land values in the State of New South Wales—the Premier State of the Commonwealth of Australia. It is already generally known that the ex-Premier, the Hon. J. H. Carruthers, piloted a Local Government Act through Parliament which contained the power to tax land values only for all local purposes. As that power was to some extent optional, it became a matter for the rate payers to settle for themselves. Everything was in our favor; the old system of electing one third of the aldermen annually had been abolished. If the council that was elected proved hostile, we could, with some minor exceptions, demand a poll of the ratepayers to decide how the rates should be imposed. That was the prospect which was before us some four or five months prior to the municipal elections on the 1st of February, 1908.

Now there are many people who heartily endorse the principle of municipal rating on the unimproved value of land, who are not willing to be connected with the Single Tax movement. The adherence of these people was wanted, so there came into existence a Rating on Unimproved Values League. The principal offices were filled as follows: Patron, the Rt. Hon. Thomas Hughes, Lord Mayor of Sydney, president, Mr. J. B. Magney, Hon. Sec. W. S. Lloyd, Org. Sec. A. G. Huie, Hon. Treas. J. R. Firth. The first three are very good men but not Single Taxers. The actual work of conducting the campaign however to a very large extent devolved upon Mr. Firth and myself. There were 191 municipali-

ties to deal with, and very little money to work on. Two general lines were adopted, first forming branches of the League and selecting candidates wherever possible, second supplying matter to the press of the country and writing in reply to hostile criticism where necessary.

The general results of this campaign were highly satisfactory. The meetings to form branches and addresses delivered aroused public interest and attention, but did not stir the owners of vacant land and slums to make a move against us. They are bewailing now on account of their lost opportunities. Let me give one example. Reformers at Rockdale invited me to give an address to explain the rating provisions of the act with a view to forming a branch of the League. The branch was formed with Ald. H. Broe as president. Shortly afterwards the Mayor, Ald. Taylor, wrote a minute favoring a dual rate, that is, to impose part of the rates on the value of the land only and the balance on the improved value, the improved value being the value of the land and improvements together. This could not bind the new council, but it was significant for all that. The local League proceeded to select candidates. There was a rush to get in out of the wet, and the Mayor found that he was in serious danger of losing his seat. He was equal to the situation; he climbed down. Two of the old aldermen, one of them being the deputy Mayor and the other the president of the Sidney Chamber of Manufacturers, stood out, and were defeated. We won the whole of the nine contested seats. Taylor was re-elected Mayor and a rate of $3\frac{1}{4}$ d. in the pound on unimproved values only for all requirements was imposed in due course.

The work of forming branches was confined mainly to the Sydney suburbs. I wrote circular letters for the country papers, sending one at intervals of a week or ten days to 100 papers, one in each town or suburb. These were generally published and made the issue plain. We had invitations from the country for speakers but could not send them. The moral effect of our work was excellent. It encouraged those who favored reform, it brought rail sitters down on the right side of the fence.

The elections over, the next step was

for the new councils to put the machinery of the new act in operation. The first Council to rate on land values only was the little country town of Warren. It imposed one general rate of 5d. in the pound. Up to the time of writing, 147 councils have rated solely on land values, 26 have rates partly on improved values, but fully three fourths of their revenue will be from land values, and the balance from improvements. I have no information as to the remainder, but no doubt the proportion rating on absolutely sound principles will be maintained.

That 147 however includes seven which sought to rate partly on improvements. As I have explained, an option to rate partly on improvements was allowed to the local people. The Act stipulated that not less than one penny in the pound must be on land values, the local people had a free hand as to how they should be rated for the balance required. The policy of the Act however favored our view of the question in several ways. For instance Crown land in use for public schools, police stations, fire stations, court houses and so on were ratable, but only on the unimproved value. The Crown was exempt under the old Act; under the new it pays rates, but insists that its improvements shall be exempt. So that if a council—like Waverley did—proposed to put 2d. on land values, and $\frac{7}{8}$ d. on improved values, it was really putting $2\frac{7}{8}$ d. on land values and $\frac{7}{8}$ d. on improvements. That $\frac{7}{8}$ d. would be payable on the improvements belonging to private individuals but not on the improvements belonging to the State Government. With one rate of $4\frac{1}{4}$ d. on unimproved values, every ratepayer, including the State Government, is on the same footing and pays according to the value of his land. Then one rate largely reduces the book-keeping necessary and simplifies municipal finance. Again one rate cannot be subject to a demand for a poll by the ratepayers. These and other features of the Act made the straight way easy, and were a great assistance in establishing the new system. They show the prescience of Mr. Carruthers when dealing with the question.

Let me now describe the contest in Waverley. It will illustrate the powers

possessed by ratepayers and how they may be used. The Waverley Council proposed, by a majority of 10 to 2, to impose a general rate of 2d. on the additional general rate of unimproved value and $\frac{7}{8}$ d. on improved values. When a council proposes an additional general rate—whether on unimproved or improved values, it must give 14 days notice of its intention. During that time 100 ratepayers may demand a poll in writing. The council did not notify its intention properly, so I saw one of the friendly aldermen and that was fixed up. Waverley is one of the best of the 40 suburbs of Sydney, but from one point of view it was a bad place to deal with. Alderman Parkhill told me that there was not 100 people in favor of rating land values only. I had to go round and get most of the signatures to the requisition myself, but we got 167. Then we got out a leaflet and had eight open air meetings. The other side was active and made such a showing that I was afraid of the result. When the numbers were announced we won by 413 to 333. We had to go to the ratepayers and ask them to vote for $4\frac{1}{4}$ d. in the pound on land values, as that was the equivalent of the Council's proposals. That fact shows the strength of the public feeling when aroused on this question. The utmost influence of 10 of the 12 aldermen was used against us in vain. In the other places where polls were taken the local people got the necessary signatures to the requisition, and we gave as much help as we could and won them all. Alexandria was won by 221 to 50, Woollahra 271 to 171, Mosmon 388 to 84, Randwick 322 to 248, Liverpool 169 to 20 and Wickham 222 to 39.

The Act provides power to enable councils to impose a special or local or loan rate for a specific purpose. If such a rate is merely to continue an existing service at the commencement of the Act it is not subject to review of the taxpayers, the council may impose it on unimproved or improved values as it thinks fit. But on all new proposals, whether for a special service, or a local service of any kind, or a proposal to borrow money, the ratepayers may demand a poll, when they have the power to vote, first as to whether they want the service, second as to whether the rate

shall be on unimproved or improved values. In the case of a loan permission to borrow must first be obtained from the Local Government Branch of the Public Works Department, then a poll must be taken, the loan rate is to provide interest and sinking fund. Only one poll under these provisions has been taken so far. It was on a special rate for lighting at Broken Hill. On the first question as to whether they would have the service there were 345 votes for, and 350 against, so it was defeated by 5 votes. The vote as to the incidence of the rate however was 421 for unimproved values and 266 for improved values. While the ratepayers were very evenly divided as to the wisdom of having the service there was no doubt as to how the rate should be imposed if it was approved.

I have already pointed out that 26 councils are rating partly on improved values. No poll was demanded, although it could have been done in most cases if there had been any one to take the matter up. With two exceptions they are country centres. In fourteen instances the improved value rate does not exceed a $\frac{1}{2}$ d. in the pound. In only two cases does it exceed a 1d. Of course, any rate on improved values is a blot, but when we consider that the whole system in every centre last year was a blot the change this year amounts to a revolution.

Although I have tried hard to get information it will not be possible to give a complete summary of results until the official figures are published. It is simply impossible for an outsider to get particulars for some of the country centres. I can however give the REVIEW readers some idea of the position in the 40 suburbs of Sydney. They cover an area of 88,340 acres, with a population of 430,000 and the land is valued at say £25,000,000. The average general rate on unimproved values is nearly $3\frac{1}{2}$ d. in the pound. It should produce say £350,000 this year as against £275,000 paid last year. There are two small blots in the Sydney suburbs, one is a small local rate of a $\frac{1}{4}$ d. and the other is an additional general rate also of a $\frac{1}{4}$ d. The amount of revenue which will be raised from improvements in all will not exceed £800. These

figures show the completeness of the victory. No doubt if the limits of time, space and money had permitted a poll could have been successfully demanded in various country centres. It should be noted however, that even in those cases, taking the 26 together, more than three fourths of their revenue will be from land values.

It may be asked of me, can you give us any idea of how ratepayers are affected individually? It is rather early to do that for several reasons. The Act gives ratepayers who think that their land has been overvalued the right to appeal. Most of the Appeal Courts have yet to sit. Then there are several considerations which make a comparison difficult, unless you can get hold of the actual ratepayer and get the correct particulars. Where the land is less than £240 in value the rates last year and this year can be readily obtained at Council Chambers, but in most cases even that will not give a true comparison. The old Act hampered the operations of Councils. Now they have wider powers and need a larger revenue to exercise them. One suburban council, for instance, is raising more than double last year's revenue. Clearly it is impossible in such a case to show what the change really means. Then again there was a State land tax of one penny in the pound collected by the State Government. Last year the Sydney suburbs contributed £50,113 in this way (that £50,113 is included in the item £275,000 mentioned in the previous paragraph). There was an exemption of £240 and exemptions in respect to mortgages, under the State Land Tax Act. There are no exemptions under the Local Government Act. Further, the councils have made a new valuation of the land in nearly all cases. While the new valuation is obtainable the old is practically unattainable. It is quite safe to say however that about 60 per cent of the ratepayers are paying lower rates in spite of the fact that largely increased revenues are being generally raised. Many owners of homes are paying less than half the amounts paid last year. The most startling reduction that has come under my notice was from £10 2s 6d to 10s 5d. That was the case of man carrying on an

industry on land of little value and he had been outrageously rated in the past.

Our opponents have been making something of the astounding increases in the rates in some cases. For instance one man's rates were said to have gone up from £6 3s. to £8 3s. It is quite true that his rates last year on that property—it is only one of his properties, too—were only £6 3s. and that he will be billed for £8 3s this year. But that statement is entirely misleading. He paid State land tax last year but this year it is included in the rate. The amount he paid as land tax is not available, so a correct comparison is simply out of the question. The reader, however, can see that the increase is very substantial. The rate in that suburb is 4d. in the pound. There are a number of cases like that. The same difficulty is experienced in getting at the payments where important industries are being carried on. Broadly speaking in spite of the largely increased revenues being raised those who are effectively using their land will pay lower rates, while there are increases, and some big increases too, where land is idle, or put to inferior use.

Whenever a demand is made for a poll of the ratepayers, it can only be made by owners of ratable land. They only have the right to vote at the poll. Occupiers have the right to vote in the election of aldermen but when it comes to deciding what shall be the basis for a rate by a Referendum vote landowners only can vote. That is a significant fact which should be noted. No doubt the landless public would usually vote for land value taxation at a referendum. If the landless could vote they would get the credit of insisting upon the taxation of land values. It is however a case of the landowner who uses his fund against the speculator. All landowners whether large or small have one vote at a poll.

I thought it was right when the campaign was practically complete to write to the press to point out the measure of success which had attended our efforts. I sent it to the two leading papers (both opposed to us) published in the State; one put it in, the other did not. The latter journal, however, made it the text for an article in

its leading columns. Some extracts from it will probably be more interesting than anything I could say on the subject. The paper referred to is the *Sydney Morning Herald*. On the 13th of May under the heading of "Municipal Taxation," it says:—"When the extreme land value taxers amongst us claim that their cause has just achieved an overwhelming victory they make no idle boast. Broadly speaking the whole suburban Sydney, covering some forty municipalities, has decided to throw the main burden of local taxation upon unimproved land values. That there should be general endorsement by such a number of municipalities, widely diversified in local conditions, of any given line of policy, would be testimony either to the peculiarly alluring character of the policy itself, or to the campaigning energy and persuasiveness of its advocates. In this case it is testimony to both. The Georgian doctrine of unimproved land value taxation has always made a powerful appeal to the man who does not own land, (as explained he could not vote) and also because it appeared to furnish a method of making the "big" man carry the big burden, it found favor in the eyes of the small improved allotment holder. But perhaps even this large body of prepossessed opinion might not have been ultimately effective were it not that it was organized, cajoled and implored by the members of the Single Tax priesthood to whom the utmost taxation of land values is not merely a matter of economic expediency, but a religion. The significance of their achievement will be more completely grasped when it is reflected that Mr. Reid after a mighty struggle succeeded in imposing an unimproved value tax of only one penny in the pound for general government purposes, whereas under the new law there is not a single metropolitan municipality that does not propose double that rate, the majority impose more than treble, and in at least one case five times as much."

A. G. HUIE.

New South Wales, Aus.

HENRY George is coming into his own at last. Only the beneficiaries of privilege

revile his memory. Thoughtful persons, who are not blinded by privilege, see that Henry George was in good sooth a prophet, and that he rescued political economy from the "dismal" sciences and made it a living and a beautiful thing. George was one of the great men of the Nineteenth Century. And it will not be surprising if history shall establish that of political economists he is the greatest.—*Daily News*, Passaic, N. J.

HENRY George was an author whom, if they carefully read, they would avoid sneering at. They might differ from him, but they were dealing with a master mind, and much of the stimulus to municipal thought and progress had come from the seeds of truth in his writings.—The Lord Advocate in the House of Commons, 10th July.

WHY not lay all of our taxes upon the one thing which cannot be hidden, which can not get away, which can be accurately valued, and, better than all, which can distribute its burden both ways, higher up and lower down? No man can dodge his land tax as long as man is a land animal. When he can live on the sea and never make harbor, or in the air and never come to roost, he may be able to evade the land tax. Not before. And this, of course, whether one "owns" a foot of land or not.

Why not quit being ashamed of ourselves? Why not quit being a nation of tax-dogers?

EDMUND VANCE COOKE.

In *Chicago Daily Journal*.

IN the May number of *To-Morrow*, a magazine published in Chicago, Mr. C. F. Hunt replies to a lecture delivered by Arthur Morrow Lewis, on "The Fallacies of Henry George." Mr. Hunt has but little difficulty in showing that most of these fallacies are those of misinterpretation. Such an intellectual monster as Mr. Lewis pictures Mr. George never could have existed.

ANOTHER BOOK BY BOLTON HALL

Mr. Bolton Hall's latest book, "A Little Land and A Living" (Arcadia Press, New York) was inspired by a letter by William Borsodi, the author tells us. And this letter, which is used as a preface to the book, was in turn inspired by Mr. Hall's other book, "Three Acres and Liberty." But we doubt if Mr. Hall, who fulfilled Mr. Borsodi's request to write another book on the theme "back to the land," quite indorses all the points of view expressed in the preface-letter. As a convinced and comprehending Single Taxer, Mr. Hall certainly knows that the "back to the land" movement alone will not right economic ill and that this very movement, good though it be, is made more difficult by landowning conditions in every country of the world today. The movement landwards, the beneficent effect of the taking up and working of small parcels, will not come full into play until we have laws which prevent the speculative cornering of the land for the good of a few. Mr. Hall himself realizes this, and shows only how the working man can hold and work land and himself get the good of its rise in value. But Mr. Borsodi's point of view is altogether too shortsighted to be at all interesting to Single Taxers. In fact he does not seem to have any very clear point of view, except that he believes that every man should till the soil. His letter is incoherent at times, and the writing of it so careless as to leave the meaning often in doubt. There can be no doubt, of course, as to the good that would come to very many lives if they were lived out in wholesome, pure air, and the natural wholesome toil of working the land, of reaping Nature's rich bounty. But the very conditions which make the slums of the city, make harder the life of the farmer, large or small, today. Economic wrongs which stunt the growth of the children of the tenements, which poison the blood in the veins of men and women in the city, are a drag also on the farmer and his family. They bow his back and blanch his hair prematurely, they kill the youth of his womenkind, and cause his children's muscles to grow gnarled and twisted while he is toiling to pay the rent extorted by

the lord of the land, as much here as in feudal Europe. As long as the laws of our country permit great syndicates, American or foreign, to own many square miles of American land; as long as the railroads—to whose benevolent co-operation Mr. Borsodi looks for help—are permitted to rackrent their tenants—as long as such conditions prevail, neither the small parcel near the city, nor the larger farm further away, will bring the health and wisdom, the happiness and the peace to the world and its inhabitants that Mr. Borsodi seems to hope for from a mere moving out of town into the country. Mr. Hall of course, understands this, for he touches very lightly or not at all, upon the ulterior benefits of the "back to the land movement" and its bearing on economic troubles. He contents himself with an excellent, and extremely interesting volume of information as to the intensive working of small plots of land. The statistics given for what has been done, the information as to how to go about to do it, are all authentic, and read well. It is valuable information, and the volume might in justice be entitled "Hand-book of small farming."

After talking for several chapters on the prospects and possibilities of small plot gardening—giving among other things some very interesting statistics anent the vacant lot work—Mr. Hall goes on to each crop in turn, telling just what has been done with it, and just what can be done by intelligence and work. He treats of all kinds of vegetables, fruit, animals, how to raise them for profit, how to get the best results with the least expenditure of time and capital. Particularly valuable is Mr. Hall's advice as to the keeping of a small plot with the suburban home, so the city worker need not risk all his capital in the gardening venture, but can let it grow until it becomes sufficiently valuable to satisfy all his needs. The other members of the family can do the work which the bread winner cannot do, and so, what has been merely a pleasure and a relaxation can become in many ways a valuable accessory to the family income. To this is added the greater healthfulness of a suburban home, the escape from the crowding, the insufficient air and light, from the

noise and dirt of the streets of small "flats," which house so many of the city's workers.

A very interesting chapter tells of co-operation farms, another of sanitarium work.

All in all this little book adds to the list of valuable and interesting volumes from the pen of Mr. Hall. But he really ought to make an intelligent Single Taxer of Mr. Borsodi, before a further collaboration. Mr. Borsodi has too much sincere love for humanity to let it thus run waste in side-issues.

GRACE ISABEL COLBRON

*A PLEA FOR THE "LABOR COLONY."

This is an earnest and ever sympathetic study of the tramp problem—in so far as is possible to consider that problem apart from economic causes. The title promises much—The Elimination of the Tramp—and this consummation is sought for in the adoption of the Holland, Belgium and Swiss Labor Colony plans with some modifications that are suggested to fit them to conditions prevailing here. The Swiss plan as exhibited most notably in the labor colonies of Witzwyl and Tannehof, which are self-supporting, is the one to which Mr. Kelly inclines, and the adoption of which in this country he advocates with much optimistic prediction.

We have said that the study is a sympathetic one. It belongs to the class of literature of more enlightened philanthropy which of late years has kept pace with the advance of economic thought. In other terms, it has borrowed something half unconsciously from the teachings of Henry George—and from the socialists as well—while refusing to recognize the recommendations of either school. The philosophers and students of charity and modes of public relief have learned much from radical teachings, and the very phraseology they employ is often

*The Elimination of the Tramp. By Edmond Kelly. Questions of the Day. 12 mo. cloth. 133 pages. Price, \$1.00. G. P. Putnam's Sons, New York and London.

like our own, though strangely incongruous when conjoined with the rejection of all proposed changes in economic conditions and the substitution of elaborately designed schemes of charitable relief. But we are estopped from such criticism of Mr. Kelly's little book, by what he says (page 90):

"It is useless in this connection to inveigh against existing industrial conditions, they may be revolutionized some day; but at this moment they are producing paupers, vagrants and criminals faster than we can relieve or punish them."

In this curious paragraph is exhibited conspicuously but unconsciously the temper of mind of men who think like Mr. Kelly. Conditions may be changed some day, but never mind that. Let us, instead of trying to change conditions which are turning out paupers and criminals faster than we can relieve them, nevertheless use all our energies in trying to relieve them, paying no attention at all to conditions that produce them!

Yet at what are all of these elaborately and painfully constructed relief plans aimed? Solely the providing of work, with which in a normal condition of society the worker provides himself! Does not Mr. Kelly perceive the tremendous contradictions involved in his own philosophy? He sees that alms-giving, soup houses and "indiscriminate" methods of charity intensify the poverty they are intended to relieve. "It is a matter of importance that there should not be a wholesale pauperization of the working class," he says on page 79 in anticipation of the objection he foresees that the labor colony might be liable to abuse if conditions prevailed which would tempt large numbers of workers to enter it. Yet on page 89 he says in the following emphatic words: "It may be laid down as an indisputable fact that no perfectly *healthy* man or woman prefers begging to working." Yet in spite of this indisputable fact he can conceive as a possibility against which it may be necessary to guard, "the wholesale pauperization of the working class"—though we would suggest to Mr. Kelly that in the event of such "pauperization" if anything approaching "wholesale", he

might ask himself where the needed funds for any kind of relief are to come from?

The reader of this book notice will however do Mr. Kelly an injustice if he jumps to the conclusion that the problem is throughout persistently misstated. The tramp is not considered as something apart from society; he is actually seen and for the most part pictured—in spite of a slightly amusing table of classification which looks like a page out of Cuvier—as a phenomenon among the phenomena of the unemployed. For we are told that if we will take the pains to scrutinize the men while they throng through the Bowery Mission for their midnight meal we will recognize that “more than one half of them are self-respecting working men without employment.” Elsewhere (page 4) he says in even more emphatic terms: “And yet these men are the necessary and innocent victims of existing conditions who are turned out every day as surely as chaff is produced by a threshing machine.”

Mr. Kelly has told us that these conditions “may be revolutionized some day”—*may* be, not certainly *will* be, let the reader observe. But they need not be revolutionized to produce greater degrees of relief than the best modes of public charity to which Mr. Kelly pins his faith. They need only be changed—and even slight economic changes bring immense improvement in conditions. Lightening the burdens of taxation on improvements, lowering the tariff, increasing the burdens upon land monopoly, and kindred measures of relief will do more than a hundred labor colonies.

All communities are labor colonies. Why, Mr. Kelly, is there a tramp problem? Because, as you clearly see, there is a problem of the unemployed. But why is there a problem of the unemployed? This you have not answered. You have said that healthy men and women prefer working to begging. You are right. But if so why don't they go to work? Is there not vast opportunities all around them? farm lands, coal lands, ore and mineral lands, and city lots all idle? Lands that yield to labor not only cabbages, but houses and office buildings, locomotives

and Hoe presses? And is not the real problem of the Elimination of the Tramp in the uniting of these separated factors, Land and Labor, rather than in the Labor colony which you seem to regard as nearly the ultimate human achievement in the solution of the problem of the unemployed?

To this volume there is a preface by R. Fulton Cutting.

He speaks of the labor colony as an “expedient.” It is something that its true character should be so recognized. But why does not Mr. Cutting seek for that thing for which this is the “expedient?” Is it Justice?

J. D. M.

*A VALUABLE RECORD.

An exceedingly valuable compilation is the volume before us containing the Addresses and Proceedings of the National Tax Conference which met at Columbus last Fall.

It is not to be supposed that in the present state of the public mind the members of this conference should come to unanimous decision upon any of the more vital distinctions respecting the problem they had met to consider. There were almost as many theories of taxation as there were delegates in attendance. But of the forty-odd addresses delivered on this occasion it would be hard to extract a single one which could be condemned as not worth hearing. For the least valuable of any of them “mark time” in the movement for rational reform in taxation, in which David A. Wells nearly two generations ago was the most distinguished pioneer and Henry George the final and foremost teacher.

Popular apprehension of the truths taught by these men—and among them one must not forget Thomas G. Shearman—has grown powerfully in the last twenty

*State and Local Taxation. First National Conference under the auspices of The National Tax Association, Columbus, Ohio, Nov. 12-15, 1907. Addresses and Proceedings. Published by The Macmillan Company, New York.

years. This splendid conference at Columbus, occurring almost simultaneously with the very successful American Single Tax Conference in this city, is stubborn proof of this advance. And it is impossible to refrain from a word of commendation to the man with whom the idea of this Columbus Conference originated, and to whose indefatigable labors and tactful resources its success is due. We refer to Allen Ripley Foote. Mr. Foote is not a Single Taxer, but he has done as notable a work for tax reform as has been done in a decade. And no one can work for tax reform without working for the Single Tax, whether he wants to or not.

Of course the Single Taxers are in evidence. To Mr. C. B. Fillebrown was assigned the "Single Tax," and to Messrs. Lawson Purdy and A. C. Pleydell the "Outline of a Model System of State and Local Taxation," and "The Incidence of Taxation." It is not necessary to say that these three are admirable addresses.

Valuable as most of these papers are, and instructive to some degree as are all of them, there is of course much to criticize. It is to be regretted that the paper on "The Taxation of Incomes"—because of the impending importance of that question—is not more exhaustive and adequate. It is to be regretted that the author of that paper, Charles Lee Roper, professor of economics in the University of North Carolina should have begun by saying: "That the citizen's ability to pay taxes to his State should be the correct and only principle of taxation is now, I think, fully accepted." Of course, this is not fully accepted even by Prof. Roper himself who proceeds curiously to qualify "the correct and only principle" by saying: "But closely and vitally connected with the citizen's ability to pay, and largely incorporated in his ability is, I think, the benefit which the State bestows upon its citizens. The ability to pay theory of taxation is then always to be supplemented by the benefit theory." These words in which Prof. Roper seeks to qualify or supplement what he declares to be "the correct and only principle" is itself the principle to which alone the words "correct" and "only" can apply, and of course

includes that to which the professor assigns the first importance—viz. the ability to pay.

In this connection it may be said that Mr. A. C. Pleydell in his admirable address on The Incidence of Taxation laid his finger on the weak point of an income tax when he said "An income tax does not fall at all in proportion to benefits." It thus fails to conform to the "correct and only principle of taxation."

The men gathered together at this Columbus Conference were governors of states, tax officials and members of tax boards, university and college professors, many of national fame. The proceedings of such a conference are worthy of the permanence accorded them in this volume of over six hundred pages.

J. D. M.

*THE BROKEN LANCE.

Perhaps it is due to the distaste of our people for serious reading that so many propagandists now deem it wise to present their theories of social amelioration in the form of fiction.

It is of course no new development. Many people for whom the novels of Dickens have waned in influence as literary products, still regard him with gratitude for the reforms which he championed in his books. Indeed the novel had a purpose long before "the novel with a purpose" came to be recognized as a distinct production.

There has rarely come to our notice a book which better combines the elements of the best fiction with a set and distinct purpose, than the story which Mr. Herbert Quick has given us in "The Broken Lance."

The struggle between Churchianity and Christianity has seldom been set forth in stronger contrast. The temptations besetting men who, in various denominations, have become aware of the great injustice of social conditions, to suppress their conclusions and to preach plati-

*The Broken Lance by Herbert Quick, cloth, price \$1.50. Bobbs-Merrill company, Indianapolis.

tudes is here embodied in language of undoubted eloquence.

The book should be labeled "Not to be read by clergymen who wish to make a comfortable living and who have families dependent upon them for support," for we doubt if the most complacent clerical supporter of the *status quo* can read it without some qualms of conscience.

The dramatic element in the book is marked and it is not quite easy to see if plays like "The Man of the Hour" have run through two seasons, why "The Broken Lance", which has an admirable *nom de theatre*, should not be put upon the boards and run with great success.

It has the religious element in it which makes so strong an appeal to the more serious-minded of the theatre-going public, and we have no doubt that if a sufficient number of orthodox clergymen could be found to denounce it to assure its success on the boards.

The figure of the militant Single Taxer is well conceived.

It is not our purpose to outline the story, because that is a form of petty larceny of which no good Single Taxer should be guilty. It can be summed up in a word as a book quivering with the impulse of to-day and no one will regret having learned the lesson which it has to teach, while its literary quality, on the word of several competent judges, is of a very high order.

JOHN J. MURPHY.

*A NEW BOOK ON LAND AND MONEY REFORM.

There have always been people to whom the Single Tax philosophy appealed, but who could not help but think that it ought to be amended. Most frequently it was the money question and a proposal of currency reform that was to be attached to the Single Tax. Unfortun-

Silvio Gesell, Die Verwirklichung des Rechts auf den vollen Arbeitertrag durch die Geld- und Bodenreform. Realization of the right to the full product of labor by means of money and land reform. Publisher: Bernard Herman, Leipzig, price, 3 Marks.

ately they could never agree upon any definite scheme of reform. The one denounces as pernicious what the other hails as the only way of salvation. No idea of value to the progress of economic science seems to have yet emerged from their controversies and I think we can take this as proof, that they are trying to solve a useless and self-imposed riddle, that they have fallen a victim to a pit-fall in the way of the human intellect, instead of working in the path of substantial progress.

I have for my part never been able to understand what the money question has to do with the land question, and after reading Mr. Gesell's book I still feel as unconvinced as ever. Yet if anybody could convince me it would be Mr. Gesell. His book is written in an extraordinarily lively and attractive style that with a little more polish and sound thinking would give the work a place among the classics of economic philosophy. Mr. Gesell can claim what nine tenths of economic writers cannot dream of—originality in thought as well as utterance. The main idea of his money reform is that the state shall issue paper money that shall diminish every day in value at the rate of 5 per cent. per annum. Of course coinage of gold and silver would have to cease. The purpose of this measure is to break the monopoly of the money-owner, to force the great financiers and the little ones to spend their money as soon as they get it. To-day money can be withheld from use without depreciating in value, therefore the money-owner is able to exact tribute from the lender in the form of interest. This would cease if the money owners were forced to lend their earnings to those who need them, and where to save would be to lose. In this way the money reform would abolish interest, land nationalisation would abolish rent, and the right to the full product of labor would be realized without the cumbersome and dangerous machinery of State socialism.

I have given my opinion beforehand and I shall not attempt to criticise these ideas. The future will show if Mr. Gesell is right. But I wish to say a few words

to those of our friends who think that they must have a complete scheme of reform for all questions of economic philosophy. No greater mistake can be made. To attach the Single Tax to any other idea, however sound and useful, will not strengthen, it will weaken our cause. Single Tax is so big a thing that it demands an undivided interest. Society cannot be treated as a machine gone out of order, to be reconstructed after a complete and infallible scheme of reform. Society is a living thing, and the questions which agitate society are not to be solved by statistics and theories, but by love and life. We do not know what will be the destiny of the human family. Therefore it is useless to think out a plan on which it shall work for ever. We need not care for everything. We only need to oppose those tendencies that lead to death and destruction, and to help these that lead to a higher and nobler life. All good things will help each other. But to confuse them is dangerous and can only result in weakness and inefficiency. It seems sometimes that this truth is overlooked by many of our friends.

GUSTAVE BÜSCHER.

HENRY GEORGE *BLADETSAMVIRKE*

The Henry George Journal Co-operation for Intellectual, Economical, and Political Freedom, Copenhagen, January 5, 1908, No. 1, Second Year.

The Single Taxers in Denmark have been remarkably active for a few years past. The agitation for a rational system of taxation carried on there has been pushed with great enthusiasm by the friends of the philosophy of Henry George; and it may safely be said that, in general, the truth is accepted there in a far greater measure by various classes of the community than is the case in the United States.

The little journal mentioned above is, in a measure, the organ of the Single Tax cause in Denmark. The issue under review contains some interesting matter, and indicates how closely our Danish friends follow the development of rational political

action all over the world. The leading article is not original with the editor; but it is none the less the best leading article, we may safely say, that could have been presented. It is entitled *Opgaven* (the Problem), and contains the latter part of the introduction to *Progress and Poverty*. It is accompanied by a half-tone portrait of Henry George.

An interesting article deals with the condition of farm laborers in Denmark, showing how the large estates are paying wages that hardly permit of even a bare subsistence. Another article dealing with the Land reform question in England is written with exceptionally clear insight into the matter treated. It is in particular pointed out that the Small Holdings Act, which has been before the present parliament, is by no means a Single Tax measure, nor have the land value taxation advocates in England been responsible in the least degree for the propositions of the Small Holdings Act. It is pointed out as well that it is of no great consequence under an equitable taxation system whether holdings be large or small, and that the Single Tax does not propose to limit holdings of land or natural resources by any arbitrary or artificial measure; but the Single Tax does propose to limit holdings by the action of natural law, and by applying the supreme test to the right of possession. This test is that of *use*.

The following statement in the same article is of great interest: "Henry George's platform is no infringement, neither of the right to own land nor of the right to occupy land. It is only an assertion of the true conservative idea that each pay a tax in proportion to the special privileges the community confers upon him—and these special privileges concentrate themselves and manifest themselves in land values—more especially so in large cities. And this taxation is * * * only a natural and legal limitation to the rights of property, without which, as a matter of fact, property rights could not exist."

An interesting little note in the journal refers to the fact that in certain Danish communities, where harbor improvements are required, petitions have been filed with the government by the property owners

for the carrying out of this improvement, and the petitions are accompanied by *offers from the property owners to cover the expense for the improvements by a tax on land values*. Another interesting question is brought up by a writer on protection versus free trade. He shows that under present taxation systems, the great industrial activity which would result from a free trade policy would, after all, only benefit the land monopoly, the same as do, ultimately, all other improvements, and all progress under our present absurd tax policy.

That the Danish Single Taxers follow our actions in this country with interest is evidenced by the fact that Tom L. Johnson's re-election is referred to. It may be that the full importance of this re-election is not as yet fully apparent, or, at least, not fully appreciated; but it *may* carry with it important consequences for the Single Tax movement all over the world.

ERIK OBERG.

* A PLAIN, UNVARNISHED TALE.

Those who were fortunate enough to attend the Single Tax conference here in November last will recall a middle aged, strong faced man known to but few of those in attendance who delivered an earnest plea to table a resolution committing the body to a definite declaration in favor of free trade. Announcing himself as a convinced free trader he nevertheless asked that the conference refrain—as he expressed it—from shutting the door against protectionists who might be induced by our arguments to join with us in freeing the land. Twice he obtained the floor, and in spite of universal dissent held the attention of the assemblage while he pled with the conference to exclude any reference to the tariff. As most of our readers know—and as was inevitable in a Single Tax gathering—his views met with no support. But the presence of a

* The Disinherited—Observations in Travel, by George Wallace, 12 mo. cloth, 215 pp. J. S. Ogilvie Co. N. Y. City.

new and strong figure in our movement was recognized. The member's name was George Wallace.

Before us is a volume of sketches from his pen, "Observations in Travel." A hasty glance at these might delude the reader into imagining that they are nothing more than ordinary newspaper sketches of the amateur itinerant who writes home to his country newspaper for the delectation of admiring relatives. A further glance at the form of these letters and their almost clerkly precision and simplicity might even confirm this impression. But a closer examination will reveal that this simplicity is the very perfection of purpose. Mr. Wallace says on page 117: "My aim in writing was to use simple language and make the observations and suggestions so clear in expression that those who might care to read them could not fail to understand."

The underlying thought of this book of some two hundred pages is familiar to us. But we must remember that they are still new and strange to the vast majority of the men and women of our time.

We have space for but one quotation from the book:

"It does not help the common people or relieve their distress to change a monarchy into a republic and forbid the granting of titles of nobility, if the abuses connected with the old aristocracy are still encouraged and continued. If the descendants of the nobility are permitted to monopolize the land as their fathers did, which monopoly causes most of the poverty in any country, it matters but little whether the government be monarchical or republican in name. It is special privilege—the denial of equal opportunity to all—which makes poverty and distress so common among the people."

This book should be useful. We may take occasion to make further quotations from time to time.

J. D. M.

THE latest fad of gilded youths is the carrying of ballroom pedometers so that they can inform their partners how great a distance they have covered in each dance.

FREE LENDING LIBRARIES.

Among the suggestions received by the American Single Tax Conference was one from Dr. Montague R. Levenson for the establishment of free lending libraries of Single Tax literature. For example, a number of our standard books could be got together at the residence of some one who would lend his home for such purpose, and announcement made that books could be borrowed on certain conditions. If the demand grew so fast that it would be no longer convenient for the librarian to perform the duties of his self-imposed task it would be a proof that a method of propaganda had been established locally which should be supported by general contributions of Single Taxers resident in the vicinity, and some larger depot could then be established.

Dr. Levenson offers his own home as location for the initial experiment. We believe that the idea might be made to work admirably in towns and smaller cities.

THE Report of the New York Tax Reform Association chronicles among the tax legislation of 1908 the exemption of municipal bonds of the state from local taxation and from all state taxation except the inheritance tax, and the abolition in N. Y. City of rebates for taxes.

JOHN Paul, Editor of *Land Values*, is still recuperating, but is yet very weak owing to hard work. But as he has no illness his early recovery is looked forward to with confidence.

THEIR friends in New York will regret the departure of Mr. and Mrs. W. E. Barker for Milwaukee, where they will be permanently located. They will carry with them the affectionate regards of a host of friends.

*LETTER FROM LEO TOLSTOY.

The following letter sent to Mr. Bolton Hall, has just been received:

Thank you for your letter and the marked article in the Single Tax Review. I am very glad to hear that the question in your country seems to be advancing. The indifference in Russia to this capital question is an inexplicable puzzle to me. I have tried to propose the system to our members of the government and of the Duma, but they seem all to be so much occupied with all kinds of superficial matters, that they have no time and no sense for the capital free land question. But the question must be solved and very soon. To that I quite agree with you, that these are great times to live in.

Yours truly,

LEO TOLSTOY.

28 March, 1908.

THE Manhattan Single Tax Club of New York has been carrying on a series of outdoor meetings on Tuesday and Friday evenings which have been fruitful of results. It is especially desired that all those willing to speak—especially visitors who during the summer and early Autumn may be in this city—communicate with the Chairman of these meetings, Mr. Jos. Fink at 8 west 125th street, this City.

WE have received a neatly printed pamphlet of 80 pages published by L. S. Dickie, Unity Bldg, Chicago, Ill., containing a biographical sketch of Raymond Robins, by Louis F. Post, with newspaper accounts of and comments on Mr. Robin's work. A half-tone portrait of this fine orator of our movement adorns the frontispiece.

*Count Tolstoy's interest in the movement has made him an interested reader of the REVIEW. A late visitor to Yasnia Polviana saw the most recent issue of this periodical lying conspicuously upon the Count's reading desk.

Mr. James W. Hill, Single Taxer of Peoria, Ill., is Democratic candidate for Congress. The Peoria Star (Independent Republican) after speaking of Mr. Hill as a personal friend of Tom Johnson pays a high compliment to his ability and integrity.

H. SYCAMORE, the ever active corresponding secretary of the St. Louis S. T. League, sends us a communication, which is crowded out of this issue. Mr. Sycamore notes the work of Mr. John Z. White who during the winter has canvassed the state in the interests of the Initiative and Referendum, which is one of the amendments to be voted on next Fall. Mr. Sycamore tells us of the death of Mr. J. C. O'Brien, a St. Louis Single Taxer of twenty years standing. Mr. S. L. Mosler, once of St. Louis, now resident of the State of Arkansas, recently paid a visit to his old St. Louis Single Tax friends. The St. Louis League has appointed a committee to arrange for a Tolstoy demonstration.

THOSE who have missed our good friend Geo. L. Rusby from Single Tax gatherings will be sorry to hear that he has for nearly a year past been very unwell. But he is now nearly recovered, though he must still avoid excitement and late hours.

NOTICE

Please send us the names and addresses of all the persons you know who are, or may become interested in the Single Tax, and we will send them literature free of cost.

SINGLE TAX INFORMATION BUREAU

E. B. SWINNEY, Secretary

134 Clarkson Street, Brooklyn, N. Y.

AMERICAN SINGLE TAX LEAGUE

27 Union Square, New York

has secured headquarters at the above address, to which it invites Single Taxers visiting New York. The league wishes to prepare the completest list possible, of Single Taxers throughout the United States and Canada, and will be grateful for names sent in.

Duplicate names which give any particulars as to occupation, church or other affiliation, leisure, opinions, and so forth, are most useful to us.

The membership fee is \$1.00 per year.

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