

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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CHARLES H. INGERSOLL

(See page 49)

THE SINGLE TAX REVIEW

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

THE LORDS OF THE LAKE.

(For the Review.)

By LEWIS H. BERENS, Author of "Toward the Light," etc.

Some of you youngsters are constantly asking your elders to explain to you the real meaning of land reform, about which they talk so often and so earnestly. The following story, which like so many other stories is founded upon facts, may serve to give you some inkling of what it means.

Some few months ago a swarthy, dark-skinned gentleman, with a prominent nose, grey moustache, but most kind and benevolent eyes, called at the office of the League for the Taxation of Land Values, ordered a large supply of literature, and handed the treasurer an unusually large donation, much more than the minimum half-crown, "for the good cause," as he expressed it. "Say that it comes from a Mahomedan Single Taxer," he said. "But how comes that you are sufficiently interested in the land question of this country to treat us so generously?" asked the treasurer. "The land question is everywhere the same; all land reformers of whatever country or nationality are brothers, and should assist each other to hasten the coming of the reign of 'Justice on Earth as it is in Heaven.'" The treasurer silently held out his hand. And now listen to my story, the stranger said, and settling down in the most comfortable chair in the office he spoke as follows:

"I belong to the great tribe of Ben Kedar, which for many generations held undisputed possession of the fine lake, known by the same name, situated near Cantanabia, in the extreme south of Persia. It is the only sweet water in an otherwise waterless plain, and the natives have always called it Birkas Adonoi, The Gift of God, saying that the good God placed it there as a gift to his children to enable them to live. However this may be, for generations my tribe held possession of it, levying tribute on all who would drink or otherwise use its waters. How did we come to hold it? That is buried in the history of the past; but from the traditions of our people I gather that originally they were a nomadic tribe, partly pastoral and partly plundering, relying on their own strong arms to retain anything they could lay their hands upon. In

their wanderings they came across this favoured spot, eagerly availed themselves of the opportunity it presented—intelligent foresight, as some of your economists would call it—proclaimed themselves the Lords of the Lake, and on pain of death forbade anyone to use its waters without their permission. Apparently, the natives were a peaceable, indolent race, quite incapable of contending with our fierce desert-bred warriors, and for the most part quietly accepted their terms and conditions, though it appears that some few of the most energetic of them withdrew to the wilder mountainous districts, where they continued their simple communal life, rapidly increasing in numbers, and as we subsequently had reason to know, changing somewhat in character. However, for many generations we of the tribe of Ben Kedar took little notice of “these outlaws of the hills,” as we contemptuously named them. We contented ourselves with what you westerners would call “developing our estates,” adding constantly to our possessions, and continuously devising new and improved methods of supplying the natives, our dependents, with “Gods good Gift” of sweet water, without which, in truth, they could not have lived at all. To each family of our tribe was allotted the duty of guarding some portion of the lake, and the privilege of appropriating the tribute levied for its use. These “estates” were bought and sold amongst us, just as other landed estates are dealt with in your country. Naturally enough, we grew exceedingly rich, rich beyond the dreams of Oriental avarice, which however, to-day seems to me as nothing compared with that manifested by some of your western brethren. All the surplus wealth as well as the control and disposal of all the surplus labour, of the district accrued to us; hence nothing could be attempted without our sanction. If new roads were required, we alone could provide the necessary “capital” and labor, though the natives themselves did all the work; so too, if new storehouses or bazaars were required; and of course our revenue increased with every improvement we allowed to be made. We lived in fine castles built for us by some of the needy natives of the districts, for whom we thus found employment and provided with the necessaries of life. We fed upon the choicest products of their fields and gardens, made fertile by the sweet waters of our lake, and paid for out of the tribute we levied for its use. We surrounded ourselves with troops of servants, many of whom remained with us from the cradle to the grave. We clothed ourselves and furnished our habitations with the choicest fabrics of their looms, thus providing them with employment during the winter months, when they had no work in the fields. And we heaped up for ourselves great stores of gold, silver, pearls and precious stones, with which we adorned ourselves and women-folk, and which were brought to our doors by the wandering merchants of the East. Altogether we had what your brothers of the United States would term “a real good time.” We of the tribe of Ben Kedar were brought up to regard the natives as inferior beings, fit only to minister to our wants, and with no claims save on our benevolent charity. Towards each other, on the other hand, we were courteous, generous, hospitable and open-handed, refined and gentle in our manners, and lavish with our wealth. None of the

tribe of Ben Kedar ever wanted for anything. Those whom the old nomadic instincts prompted to travel, were fitted out in a style worthy of their origin; at different times many of them have been warmly welcomed and on account of their lavish expenditure made much of by the highest society and leading shopkeepers of most of the Capitals of Western Europe—more especially, perhaps in St. Petersburg.

“For many years everything went well with us; the country prospered, and, of course, we prospered with it. The earnings of those who did the work may have been scanty and insufficient; at times even employment may have been wanting; and occasionally some few may have died of starvation; but none of the tribe of Ben Kedar ever suffered from these ills. About thirty years ago, however, rumors came to us of some strange doctrines preached by a new prophet who had arisen amongst the Hill Tribes, the descendents of those who had fled from our ancestors so many years before, and with whom we had hitherto had but little intercourse. He was continually preaching, we were told, about Birkas Adonoi, the gift of God, of the equal claim of all to the bounties of the Lord, of the Fatherhood of God and the Brotherhood of Man, to make of which a reality, he contended, all must share on equal terms the gifts, bounties and blessings He had lavished on His children.

“The Hill Tribes, we soon ascertained, had been converted almost to a man, and had solemnly sworn allegiance to the teaching of the new Prophet. But what seemed to disturb our Elders, the wise men who ruled over us and who framed and administered our laws, which we call justice, was the rumor that he had gained numerous and influential converts among our dependents, the people of the plain. Some of the younger men, myself among the number, attended some of the meetings openly held by the apostles and missionaries of the new prophet, for it was the accepted policy of our people never to interfere with the religious beliefs of their dependents. There, however, we heard only doctrines familiar to us from earliest youth, mainly abstract teachings concerning the Fatherhood of God and the Brotherhood of man, which of course, we never for a moment thought of applying to ourselves, still less to our time-honoured, established privilege of controlling the use of “our” lake; in truth, we had never known or had forgotten that among the natives it was still called by its ancient name, Birkas Adonoi, the Gift of God.

“We reported what we had heard to the Council of the Elders, who received our report with more gravity than we thought it merited, and who thereupon sent a special messenger to the Hill Tribe Prophet, inviting him to come to discourse of his religion to them. They received a curt refusal and were briefly informed that the time had not yet come for him to address the Lords of the Lake; that for the present he was sent only to preach salvation to the poor, the disinherited and those who groaned under oppression, not to the rich, the proud and the spoilers of their brethren, but that their time would surely come. In the meantime he admonished them to change their ways, and for the future to act only towards others as they would have others act towards them; this, he declared, was all he had to teach, and was the eternal,

immutable law, the pure teachings of the ancient prophets they vowed to love and obey.

“We younger men, who had been specially called to the Council of the Elders, smiled at this simple message, and one of our number, a cousin of mine, a clean-living, a pure minded man, beloved by all of us, sprang impetuously to his feet, crying aloud that the new doctrines were but the old they had already been taught to accept and in accordance with which they all desired to shape their lives. But his stern old father, the eldest of the Elders, who for over sixty years had presided over the council of his people, motioned him to be silent, and after the messenger had departed, he himself rose and with a set grave face spoke as follows”—

“Enough! Enough! These are serious times; this is a serious message, and one we Elders have long been expecting. It is time you younger men, bred as you have been in peace and luxury, should cast aside the illusions of youth, and learn to look the stern fact of life boldly in the face. We are the rulers of this land, we Lords of the Lake. We are rich, we are powerful, we are generous; in times of trouble the deserving poor have shared in our abundance. Surely all the tribe of Ben Kedar must desire that it shall retain the proud position to which it has attained. Listen, then, to my words, to the words of one who must soon precede you to the Great Silence. On doctrines such as those to which you have just listened, and which some of the thoughtless among you appear to welcome, no state such as ours can be maintained. For what gives to us our wealth, our power, our high position? Our abundance of good houses and our fine clothes, our heaps of silver and gold and rich stores of precious stones? No! none of these, but the control of the use of the Lake, which these barbarians still presume to call “The Gift of God.” We are the Lords of the Lake; and the Lords of the Lake we shall remain to all eternity, if only you younger men remain true to the high traditions of our conquering race. By the strength of our swords we gained its possession, and if necessary, by the sword we shall maintain it, despite the teachings of all the prophets of the past, present and future. Act towards others as we would that others should act towards us! Be it so. Let them take it from us, and force us to be their servants if they can.”

“Thunders of applause from the Elders greeted the close of this high spirited oration, but the majority of the younger men remained silent. It was their initiation into the mysteries and doctrines of what you would call State Politics, which they could not reconcile with the purer teachings of their youth, reinforced and strengthened as these had so recently been by the teachings of the new prophet. However, in the presence of the Elders no protest was raised. In accordance with the definite instructions of the Council of the Elders, each family provided itself with new swords and other weapons of war; the tribute levied for the use of the lake was steadily increased and rigorously enforced; and money was withdrawn from many old and withheld from every new enterprise. Of course, the suffering among the natives increased, thousands of them flocked to their brethren of the Hills; and sur-

rounded as we were by people not only conscious of their sufferings but keenly alive to the direct cause of the ills which afflicted them, our position became yearly more precarious and more untenable; but, thanks, as we later became aware, to the wonderful influence of the Prophet of the Hills, not a single act of violence was ever attempted against us or our belongings."

"During the next few years many of our younger men, who had become converts to the new gospel of social salvation, were unremitting in their efforts to reconcile our people to its teachings. Their, I might say our, success was such that but a few years ago there was a great meeting of the whole of our people, presided over by my cousin, who had succeeded his father as the eldest of the Elders, to hearken to the voice of the Hill Tribe Prophet, who this time had not refused to come to us."

"May Peace and Justice reign over this community and all others" was his solemn greeting as he entered the Council Hall. My cousin well knew the reply he expected, which was a sort of pass-word among his followers, viz., "Though their coming be delayed, I will patiently wait and work for their appearance." Wisely, however, he gave instead the accepted salutation of our own people—"May harmonious peace be with you,"

"Where Justice is not, harmonious peace cannot prevail; replied the prophet sternly. "Have you not been told of old, Seek ye first the Kingdom of God and his Justice and all else shall be added unto you."

"For some moments my cousin made no answer; but then he said—"It may be so. But now tell me and my people, fully and frankly, what ask you of us in the sacred name of Justice?"

"The prophet pointed to the waters of the lake which our Council Hall overlooked, and replied with becoming earnestness—I ask that Birkas Adonoi, the Gift of God, the bounty of our Lord, be set free to all his children."

"You would deprive us of our possessions?"

"Nay, of none of your possessions. Let the dead past bury its dead. All that you have gathered in the past, though in truth, the fruits of the labors of others, you can retain without further injury to us or to any. We ask only that you relinquish your control of the Gift of God."

"You would make of yourselves the Masters; of us your servants and dependents."

"Nay! Nay! We would only that you share with us, and we with you, the great gift which God has placed at the disposal of all His children of men. Masters of none, and yet masters of all, servants to none, and yet servants to all. When all alike share in the gift of God, all alike are masters, all alike are servants. For then you can only benefit yourself by serving others; while others can only benefit themselves by serving you. None shall be spoilers! none shall be masters! none shall be servants! but all shall be brothers!

"But how shall this be made possible?"

"Relinquish your usurped control of the Gift of God, and the thing is done."

"Will nothing else be necessary, or even be demanded in the sacred name of Justice?"

“What the future may hide, I know not. But this I do know—justice cannot reign supreme, nor can the Children of the Hills and the Children of the Plains and the Children of Ben Kedar be made one people, one nation of brothers, so long as some alone control the use of the bounties of the Lord, the Gifts of God, necessary for the life of all.”

“To whom shall we relinquish our claims? To you? Or to our dependents, the Children of the Plains?”

“Neither to me nor to them. To no individual or set of individuals. But to a Government, to be presided over by the eldest of your Elders and elected by all, by the Children of the Hills and the Children of the Plains and the Children of Ben Kedar. To a government solemnly sworn to maintain equal liberty to all, favors to none; sworn in fact, sacredly to obey the Law of Equal Freedom, and to administer the joint inheritance of all, the Gift of God, for the joint and equal benefit of all of his children. For know that the great Creator, to whom we all owe our life, is no respecter of persons.”

“But how shall they be able to accomplish this difficult, nay, impossible, task?”

“Impossible! nay easy. The use of the Gift of God shall be made and maintained equally available to all; its fertilising waters, the source of all earthly blessings and material comforts, shall be distributed amongst all according to their needs; and each one so benefited shall contribute toward a common or public fund, not according to their ability to pay, nor according to the profitable use they may make thereof, but strictly according to the special advantages thus conferred on each by their brethren, the rest of the community. Whatsoever the individual, or group of individuals working co-operatively, may produce shall remain his own; the value of any services he may render his fellows, whether individually or collectively, shall remain his own. But the value of the Gift of God, created as this is by the needs, presence and joint activities of all, and increased, as you well know it is, by the growth and progress of the community as a whole, shall for ever remain the property and heirloom of the community as a whole, as justice demands it should be.”

“The eldest of the Elders seemed lost in meditation; he made no reply, so after a pause the Prophet of the Hills continued—It is your appropriation of this public fund that gives to you your unearned riches, and plunges your brethren into underserved poverty. And yet, in truth, your greatest sin against them is not what you take from them, but rather what you prevent them from doing and producing for themselves. It is solely your control of the Gift of God that gives to you this power, that makes of you their masters. It is this that gives you command of all the surplus wealth and surplus labor of the whole community, of everything they produce, or shall ever produce, save a bare living for the producers of all their labor save that required to provide these with the barest necessities of life.”

“And this fund in the future?” asked the eldest of the Elders.

“Shall accrue to the community and be administered by the community for the joint and common benefit of the whole community, according to their desires as expressed through their elected representatives.”

“Yes, yes. But how do you suggest they should dispose of it?”

“Some part will always be required to provide those public services necessary to the development of the joint inheritance of the community. Another to provide for the weak, the sick, the aged and the helpless, who should not be left to die by inches, as now they are, or be dependent upon the cold charity of their fellow-creatures, but maintained, temporarily or even permanently as the pensioners of the community. And yet another part to provide and place at the disposal of all means of education and of all else that may serve to elevate and refine our lives and to make them truly human.”

“And we, of the Tribe of Ben Kedar?”

“Shall share, as all others, the common inheritance of all; shall share, as all others, the common task of all; shall share, as all others, the fruits of the common labors of all. Know ye not that the Gift of God, the bounty of our Lord, provides abundantly for each and for all. When that is set free to the use of men, then no one need take thought what he shall eat, or what he shall drink, or wherewithall he shall be clothed. For our Heavenly Father knoweth that ye have need of all these things.”

“With these somewhat mystic words, the prophet drew his robe around him and rose to depart, saying in a voice broken by emotion—“May Peace and Justice reign over this community and all others.” And thanks be to God, the whole of my tribe rose, too, as one man, and solemnly responded—“Though their coming be delayed we will patiently wait and work for their appearance.”

“Some years have now elapsed since that ever memorable meeting. Everything has taken place as the noble prophet desired; and to-day he still lives honored and revered among those whom he welded into one people, one nation of brothers. The change effected in less than one generation in the lives, habits and character of our people baffles description. None of us have cause to regret the sacrifices we made or the great renunciation. Like all my brethren, I have had a full and happy life, which I would not exchange for that led by any Prince in the world. Last year I somewhat reluctantly accepted a mission from our Government which brought me to Western Europe. A few months ago I was in Paris, where I went to dispose of some strings of pearls, to-day no longer valued by our people, but which seems in great demand among your brethren, and strange to say, it was there that I first heard of your society and rejoiced my soul by the perusal of the classical books of your movement. You are on the right lines, and fain would I stay to aid you in your work. To-day, however, I could live in a country where the government is simply the means by which the unjust privileges of the few are legalized and enforced, in a country where I should constantly witness the great masses of the people sweated of their wage, toiling for mere leave to live. So I shall follow the promptings of my heart, and return to end my days among my own happier people. But hearken to my voice—To you as to us the great change must come; and I shall for ever pray that it may be achieved in your country as peaceably and effectively as it was in mine. And now

farewell: May Peace and Justice come to this community, and to all others.”

“Though their coming be delayed, I will patiently wait and work for their appearance,” answered the treasurer.

And so I am sure will some of the younger generation who may read this story, and whose ideals, aspirations and work must so largely shape the future destinies of our race and of our beloved country.

THE INCOME TAX.

By JOSEPH DANA MILLER

Its Impracticability and its Injustice—Something of its History—How it can be Shifted—Hardly More than an Emergency Tax at any Time.

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Following is an essay on the Income Tax, probably the most careful examination of the subject ever made, written by the editor of the Review for *Belford's Magazine*, and afterwards reprinted in a volume edited by Mr. Bolton Hall, and published by Messrs G. P. Putnam's Sons, New York and London, under the title of “Who Pays Your Taxes?” Questions of the Day series, (1892).

It is printed here by request, being considered timely on account of the fact that the three political leaders of as many different parties, Messrs Roosevelt, Hearst and Bryan, are advocating the Income Tax. It is desirable that Single Taxers be not betrayed into the abandonment of principle involved in even a partial endorsement of the Income Tax. For the presumption of its justice as a means of recovering wealth unjustly abstracted is an admission of the evils of present economic conditions, the remedy for which we know to be something quite different. From another aspect it carries with it its own condemnation, since the doctrine that you and I—in other words, the community—have the right to take any part of any man's earnings is best left to the gentlemen whose practice it is to levy such tributes upon solitary wayfarers along lonely roads.

The kind of income tax most likely to be imposed is one exempting incomes below a certain fixed sum. It will be assumed that incomes below one thousand dollars per annum represent actual necessities, and upon all incomes in excess of that sum government may levy at discretion. Let us consider, first, the impolicy of such a discriminating income tax.

A tax exempting incomes below a certain fixed sum intensifies the effect which all such taxes have, of operating as fines upon industry. Its effect is precisely the same as discrimination in railroad rates in favor of certain localities to the disadvantage of competing centres. Such railroad discriminations as, for example, enable farmers at distances to transport their wheat more cheaply than farmers nearer to the market, result not solely to the disadvantage of individuals, but, what is not so clearly apparent, in the actual destruction of wealth. Its effects are positive as well as relative.

Its operations may be illustrated in another way. If the United States

imposed taxes on incomes, and Canada imposed none, and all other things were equal, the Canadian manufacturers and merchants would have an advantage in both Canadian and American markets. Its effects as between competing individuals are the same as between competing countries. A discriminating income tax is a tax in favor of some men as against others. It puts some merchants and some manufacturers at a disadvantage in competition with others.

Almost every country imposes income taxes. But these vary and have varied with time and place. A graduated income tax—that is, a tax increasing *pro rata* to income—which is of the kind most likely to recommend itself to the Farmers' Alliance—was first proposed by Say and the French economists. But nothing is more conclusively demonstrated than its failure in practice. It took England just twelve months to get rid of it, the graduated feature of the tax being adopted in 1798 under Pitt, and abolished in 1799. And this occurred in a time of war, when all kinds of taxation are imposed and continued, regardless of effects or of the difficulties of assessment and collection.

Germany has long levied an income tax. Professor Goldwin Smith says, there is no complaint in regard to it. Austria imposes an income tax on almost all incomes, classified at different rates according to the sources whence they are derived, with the exaction of three times the amount of the tax as a penalty for making false returns. Italy imposes an income tax, but as the fiscal administration of Italy is not conducted on any recognized principles, and the tax is only one among a thousand for extracting the *lire*—from one on show-cases and awnings, to others on decrees of separation between husbands and wives, and permits for exhuming the dead—it occupies an unimportant place. Land, however, pays no taxes, incomes derivable from this source being exempt; but Italy's marvelous diversity of penalties upon the making and doing of things—together with a tariff as extraordinary as our own—is as notable as the national poverty and degradation.

Unfortunately, little can be gathered as to the operation of the tax in those countries in which "there is no complaint." It is only under representative governments that the systems of taxation in vogue become objects of complaint or criticism. It is to England we must turn if we would learn something of the mode of taxation we are considering. Even here the data are meagre and unsatisfactory.

In England the income tax yields a large revenue; yet the organized opposition to it is strong and active. Such opposition is based rather upon the necessarily inquisitorial mode of its assessment and collection than upon the broader considerations which condemn it. And the objections are strong against a system which calls for the merchant's and broker's ledger and private accounts, the amount of profit on sales, and the sum of borrowed capital, as the price of exemption from excessive overcharge. And when these business secrets are laid before surveyor and commissioners who are fellow-townsmen—perhaps actual rivals in business—the embarrassing nature of such investigation can better be imagined than described.

Mill contends in his *Political Economy* that the income tax has such objection in practice that it should be reserved only for special emergencies. But the injustice of the income tax has usually been aggravated by the fact of its being a temporary measure, and by reason of its constant modifications disastrous in effect, falling upon incomes which cease with the expiration of the tax, to the exemption of the future and larger incomes from investments in process of maturing during its continuance.

Historically, however, Mill's dictum is justified, for the income tax has never occupied any other than a subordinate place in the taxes of any country. In France the attempt to introduce it utterly failed, says Goldwin Smith; and in India it was so unpopular that it had to be abolished. In England it has been continued, but always under protest, and with apologetic explanations from every successive Chancellor of the Exchequer.

Beginning with the imposition of an income tax of four shillings in the pound, in 1689, by the English government, which is said to have borrowed it from Holland, where it had long been known to Alva and the Spanish plunderers and the tax-gatherers who preyed upon the people of the Netherlands, this particular mode of taxation has been subject to such alteration, modification, and attack as to reveal its essentially unstable character. Precisely as a tariff tax, upon which there is no practical agreement among either revenue-tariff men or the schools of ultra-protectionists, the kind and degree of an income tax among those who uphold it as a tax to be recommended in itself has been shuttlecock for every battledore. But historically, it has been either a war measure or an alternative.

The income tax was imposed by England in 1797 to defray the expenses of the war with France. It was reimposed after the renewal of hostilities following the conclusion of the Peace of Amiens in 1803, and concluded at the final peace in 1816. It was distinctively a war measure.

It was imposed again in 1842 by Sir Robert Peel, to meet the deficit anticipated from the reduction of duties upon imported wheat and cereals. It was this time imposed as an alternative, and not as a tax possessing in itself any advantage.

The income tax in England has been subject, as I have said, to constant modification and attack; but the more radical readjustments which have been proposed have been unheeded. Gladstone, in 1874 offered to repeal it altogether; and he must have accurately estimated the feeling in regard to it, for with the change of government in that year, under Sir Stafford Northcote, it was reduced to the lowest figure since its imposition in 1842; and exemptions were extended to incomes of one hundred and fifty pounds, which was fifty pounds greater than under the old law.

It has been repeatedly proposed to exempt what have been called "precarious incomes," by those who have realized the injustice and impolicy of taxing all incomes—even so-called industrial incomes—equally, without reference to the source from which they are derived. But for practical consideration, as subjects of legislation, stable and precarious incomes would cease

to be matters of distinction. Some incomes are more precarious than others, but under such a law they would multiply rapidly in the tax returns, and stable incomes would grow exceedingly scarce. It is to be hoped that in any income tax which may replace the tariff tax in the United States all incomes arising from earnings will be exempt. This will mean the placing of a provision in the system which, cutting off the principal source of revenue supply, will contain the seeds of its own abolition.

The Commissioners for Her Majesty's Inland Revenue (28th Report), in reply to the objection against a tax which does not discriminate between incomes arising from investments and those derivable from labor, says that "realizable," or stable, incomes are charged with other burdens besides the income tax. But it would be extremely difficult for them to prove that the incomes earned by labor are not also charged with other burdens. Her Majesty's Commissioners do not undertake to prove this, and the opportunity of being enlightened from so high a source is denied us. The contention, therefore, that the income tax is unjust because levied without discrimination upon the earnings of brain and muscle, equally with the profits of investments, must be allowed to remain as part of the indictment against this method of raising revenue.

Gladstone was the unsparring critic of, and dextrous apologist for, the income tax. That it is a tax, the retention of which serves a good purpose as a deterrent to war, which the creation of bonded debt encourages, is one of the recommendations urged for it by the English statesman. But this is true of many other taxes, though probably not true of a tariff tax, the beneficiaries of which would, no doubt, eagerly arm themselves to preserve; but it is not a good reason for retaining an income tax in preference to all other modes of paying as you go.

The income tax, at all events, is not a sneaking and surreptitious tax, like some others. But it is almost equally demoralizing. At the very time of its introduction into England, Sir Robert Peel stigmatized it as obnoxious and inquisitorial, and a tax which ought to be reserved for war. Its operations in England amply justify what J. R. McCulloch says of it—that it is "a tax on honesty, and a bounty on, and an incentive to, perjury and fraud."

The ingenuity of man has been at infinite pains to improve the parts of an intricate machinery of taxation unsound in the principles of its construction. The mode of assessing and collecting the tax is in itself no ordinary mode of machinery for fiscal purposes; and for guarding against failure or fraud the experience of nearly fifty years has given England a system which extorts admiration, but under which, nevertheless, failure and fraud continue. One of the reports of the Inland Commissioners says: "The claims to compensation which have arisen out of a recent extensive demolition of houses in a certain district by the Metropolitan Board of Works have given the usual evidence of the frauds which prevail under Schedule D."—*i. e.*, the schedule under which industrial incomes are taxed on a basis of self-assessment. These local compensation claims seldom fail to reveal the existence of wholesale frauds in the tax returns.

Its inequality is clear. The variations in the schedule from year to year are an indication of this. "It is evident that, as far as the principle of taxing all incomes equally (irrespective of the source from which they are derived) is concerned, the tax is practically a failure," says John Noble, in his work, "The Queen's Taxes."

An income tax is certain to exempt wealth. Gladstone has repeatedly declared that on the lower class of incomes the tax is fully and accurately levied; and, as an English writer says, "it is overwhelmingly energetic in minutiae." When the United States exempted incomes below \$1,000. it was discovered that only 259,385 persons in a population of 40,000,000 were in receipt of incomes in excess of that amount; when exemptions were raised to \$2,000, the number of persons who paid the tax was reduced to 116,000, and subsequently fell to 71,000. (Lalor's "Cyclopedia of Political Economy.")

In whatever way the income tax is assessed, inequality must result. To assess by arbitrary estimate is taxation by blackmail; to base assessment on returns of the payer is to leave the truth-teller helpless and at the mercy of the liar. It is either taxation by guesswork or taxation by spies.

It was at the conclusion of the Crimean war that the income tax, increased to pay the expenses of the war, aroused the hostility of the commercial classes of England. We can understand this if we bear in mind the words of a well-known English economic writer, R. Dudley Baxter ("Taxation of the United Kingdom"): "Too large an assessment is often made to keep up appearances;" or the comment of Lorin A. Lathrop, formerly United States consul to Bristol: "Many men in business are said to overpay rather than appeal."

It will appear from this that the income tax fails practically to meet the recommendations accorded to it in theory, as most nearly approximating to Adam Smith's maxim, that "the subjects of every state ought to pay to the support of government as nearly as possible in proportion to the revenue which they respectively enjoy under the protection of the state."

In 1860 the Liverpool Financial Reform Association proposed in lieu of the income tax what they call a "wealth tax." Just how they proposed to levy and collect this I do not know. But it is this same association which to-day is favorably inclining to a ground-rent tax in lieu of all other taxes; and whatever view we may take of the real or assumed defects of such a tax, it argues a tendency to simplify the theory and application of taxation, and to reduce to a definite and general principle the confusion of present methods.

Now another, though perhaps smaller, question arises. An income tax is popularly supposed not to distribute itself. It is one of the few taxes which, like the Single Tax, do not increase prices. It is, therefore, one of those methods of revenue raising which is called a direct tax. Economists are in general accord as to the truth of this. They agree that income taxes are not paid in increased cost upon articles consumed. This is true.

But is it true that an income tax cannot be shifted? Leaving out of consideration the fact that fines upon industry—*i. e.*, all taxes to which an income tax is not exceptional—must reduce wealth by limiting enterprise, and is

therefore, in its ultimate effects, the same as increase of price, which reduces opportunity and lessens supply, let us inquire if an income tax may not be shifted by an employer upon labor.

The reply will of course be that it cannot, as the wages of labor are fixed by the market rate, and that an employer of labor will lose his employees the instant he attempts to reduce their wages below the market rate. He cannot, therefore, make his labor pay his income tax. Now, this is true of all occupations in which the rate of wages is determined by the quantity and quality of work, and in which the number of men engaged is sufficient to establish a general average of efficiency, and to make a more or less fixed remuneration per unit of work performed. In these trades there is a standard of wages which an income tax would not injure. It is true of all mechanical trades, of the generality of clerks and salesmen, and of some classes of professional men. But it seems to me to be not true of all unfixed occupations, such as private secretaries, housekeepers, governesses, clergymen, private tutors, etc., etc. What, for example, is the market rate of wages for private secretaries? Their wages are governed not so much by average efficiency, as by the ability of the employer to pay. An income tax would lessen this ability.

Let us not leave the argument here, but press it home. A natural objection will be that if private secretaries' wages could be reduced, they would be reduced now, and the employer would not wait for an income tax to reduce them. This is a fair and reasonable objection, and looks plausible. But let us suppose the case. You are an employer of labor, and your income is next year subject to a tax. Your first effort will be to make up that tax in whatsoever way you can, in reduction of wages wherever you may. This is entirely natural, and is an evidence not so much of the hardness of a man's heart, as of the impolicy and injustice of such taxation. No man but feels dimly conscious that every tax of this kind is an assault upon his property rights, as it unquestionably is. He shakes it off with perfect ease in most cases, and always with entire freedom of conscience.

The class of men who at the last would pay the income tax would be the class that employ private secretaries, and similar specialized labor, the wages of which are variously determined by exceptional ability, personal attachment, or accidental causes, rather than by competition. An income tax would reach this class by inducing employers to reduce their wages. It would reach them not as individuals only, but as a class, and tend to lower their wages to a fixed maximum. And while the wages of men engaged in such occupations would fall, it would not clearly appear that it was they and not the employers who were paying the income tax. It ought not to be forgotten that much of the missing wealth of the poor is to be sought for in the attempts to reach the rich by taxing them.

The retrenchment of expenses which the income tax would make desirable to all, and necessary to many who would pay it, would act in this way: The wealthy man would make his first retrenchment in club expenses, and the wages of waiters and attendants at these resorts would fall; in his yachting

expenses, which would reduce the wages of captain and crew; in his kitchen, which would reduce the *chef*, for while Vanderbilt with his princely income could still continue to pay for such services the sum he is said to pay to one individual—ten thousand dollars a year—the men of smaller incomes, striving to maintain their position in the fashionable world, would reduce the wages to the class of employees who receive compensations solely determined by the vanity of social considerations. Much of the income tax, though by no means all of it, would be shifted upon the shoulders of these relatively highly paid but deserving classes of laborers. I do not wish to exaggerate the importance of what I regard as the inevitable shifting of a portion of this tax, and I urge it merely in refutation of the belief generally entertained that it cannot be shifted.

We have seen how in England the income tax supplied the place of a protective tariff. It seems ungrateful to quarrel with a tax which has served such a good purpose in the past and may serve the same good purpose again. All the disadvantages, moral and material, which pertain to such a tax might be undergone to put a stop to the practice of legislators who present sophistical pleas in behalf of American labor, as an incident of recreation from the more serious business of incorporating into the laws of taxation acts of national larceny. All the disadvantages of such a tax are small in comparison to the unavoidable eleemosynary incidence of even a revenue tariff. And if this tax is to serve, as now seems probable, as a battering-ram to beat down the gates where the steel-rail lords, the coal barons, the jute-baggers, and all the other *chevaliers d'industrie* levy toll upon every toiler in shop and factory, upon every Western farmer in his wheat-field, upon every black son of the South in the cotton lands beneath the broiling heat—then to quarrel over weapons seems an almost criminal folly.

It will be remembered how, in the Presidential campaign of 1876, the mad political processions, with the banners and torchlights which make democracies ridiculous, kept step to the cry, so well attuned to marching feet, "Sammy, pay your income tax." And the great public would never have known—nor, indeed, have greatly cared—whether Mr. Tilden had paid it or not, if the charge had not been brought against him by officers of the Government for the purpose of injuring his candidacy. And even had he made his returns with the most scrupulous fidelity to truth, the charge might still have been yelled by noisy throats in political parades as a catching campaign cry. It is no minor argument against the income tax—against all taxes the returns of which are not readily verifiable—that they admit of just such charges in times of political excitement, and for partisan purposes urge men to magnify the evils of tax evasion in the individual, which is a common practice among the many.

To persons of a deficient comprehension of public morality, the income tax seems a justifiable method of getting something out of the rich man's coffers. To persons who take predatory views of taxation, the question as to what right the public has with the rich man's wealth will seem like the query

of an idiot. And yet, if there is such a thing as national or public morality, it is an extremely pertinent question.

The idea seems to be almost universally shared, that an income tax is a just tax because levied only upon those able to pay it. This is no proof at all of its justice, any more than Dick Turpin's practice of taking from the rich to give to the poor is an adequate defense of Turpin's profession. Its advocates may talk of its justice, but the advocacy is full of a greedy snarl. "What tax," says the *New York World*, "is at once so just and so likely to commend itself to the Farmers' Alliance and the other fresh forces in politics, as a tax upon the large incomes of the rich?"

The justification most frequently urged for an income tax is, it seems to me, its fullest condemnation. Taxation has its ethics; how can it be right for the public to take from a man merely because he is rich? Are riches a crime? Are rich men, *per se*, a danger to the community? That there are men richer than they ought to be, is true; that great riches united with great poverty, menace civilization, is true; that the constitution of society is such, that taxation is such, as to unjustly swell the incomes of the rich, is also true; but is an income tax therefore a just tax? Think a moment. There are men of large incomes who earn them. Howe, McCormack, Goodyear, Edison, are men who returned to society every penny they received a hundred-fold. To deprive them of any portion of their income is not only unjust, but impolitic. We want more Howes, Goodyears, Edisons, McCormacks; and their fortunes can scarcely be too large. Society should hold out every inducement to searchers for the secrets of nature, who harness the elemental and mechanical forces to do man's bidding, who prepare the way for the time when mankind, raised infinitely higher, and resting from merely physical labor, shall devote the godlike powers of mind to the solution of the deeper problems of their spiritual being.

A tax on incomes? The income of the coupon cutter and the inventor! The income of the Astors, whose land earns money while they sleep, and the income of the man whose genius shall reduce the cost of making aluminum, thereby revolutionizing a thousand processes of manufacture! The income of the man whose capital earns his money, and the income of the man whose brain earns it! The income of Carnegie and of Dr. Shradly! Of Mr. Gould, and Bell of telephone fame! Lump all these results of exceptional abilities and legislative monopolies together, call them incomes, and then swoop down upon them with a tax!

The objections against an income tax may be thus summed up:

In its theory (as a mode of encouraging a more equitable distribution of wealth), fallacious.

In its discrimination, unjust and impolitic.

In its operation, unequal.

In its practice, inquisitorial and corruptive.

The reasons which appear to justify an income tax arise from a superficial analysis of the social problem—from that superficiality which concerns itself

with the flowering effects rather with the causes at the root. This superficiality it is which urges governors and legislators, who have not the inclination nor indeed the leisure for the study of these problems, to seek a remedy for the inequalities in taxation in more rigorous measures of assessment and collection, with a vain hope of doing, under a republican form of government, with only the power of civil courts, what Rome with her tremendous military organization, with rack and thumb-screw, and England, under King John, with her inquisitorial surveillance and bodily persecution of the rich Jews of the kingdom, signally failed to accomplish.

The problems now crowding in upon the republic are not to be solved through any additions to or changes in the restrictive measures by which the nation has so long cramped and curbed its energies, taking an eagle for its symbol and moping like a snail, singing of liberty and binding itself with tariffs, claiming to be a refuge in which all are equal before the law, yet giving out manufacturing and trade monopolies to eager and greedy almoners more lavishly than even good Queen Bess had dared.

The republic has come to the parting of the ways. As it turns from the darkness of tariff laws, let it set its face fairly and fully towards that liberty in which no man's earnings shall be subtracted from, and all the natural and helpful activities of society be left to do their perfect work, free from governmental interference, which shackles the strong arm of labor, burdens trade and commerce, destroys individual integrity, and alone prevents the republic from taking the position among the nations of the earth to which her natural advantages so justly entitle her.

MR. BRYAN APPROVES THE INCOME TAX.

“The income tax has been opposed by men who would have their taxes increased and by men whose taxes ought to be increased. * * * The reason why unjust taxation continues is that those who receive in large quantities exert an undue influence upon legislators, while those who pay, each a small amount, are often indifferent to the exactions.”

But this is not the only reason why unjust taxation continues. If those whose opportunity and duty it is to know something of taxation would inform themselves on the subject they would better qualify as teachers of the people, who would then know where and at what to strike.

The socialist insists on co-operation under artificial laws forgetting that co-operation under natural law has never yet been tried.

ADDRESS OF RAYMOND ROBINS.

AT THE BANQUET OF THE SINGLE TAX CONFERENCE N. Y. CITY NOV. 19TH, 1908.
REPORTED EXPRESSLY FOR THE SINGLE TAX REVIEW.

Mr. Toastmaster and Friends:—

I am glad to talk to you for a little while tonight. I want what I shall say to be taken, as it were, as the remarks of an itinerant Single-Taxer. I shall begin by saying that I am always sorry when I find Single-Taxers wasting time over each others definitions. This is competing with the Socialists at a point where they have the advantage. There are fifty-seven different varieties of Socialists, each having his definitions all worked out accounting for everything from the fall of Adam to the end of the world. (Laughter) When it comes to definitions all properly dovetailed and hitched together, the economic-interpretation of-history-surplus-value-revolutionary-Socialists has got us all "beat a block." Let's don't trouble about him and let's not try to beat him at his own game. Now I know that accurate thinking is worth while, but I doubt if splitting hairs is. There are some Single Taxers, and some are among my best friends, who have a curious winning way of making folks hate them, just because they stand so strongly for their particular statement of the truth. Now particular statements of the truth are necessary, but we don't need to make them work overtime. (Laughter)

There is another matter of which our Toastmaster has spoken so wisely. One great trouble with Single Taxers is that they think too little of themselves. (Laughter) Sometimes when I hear them talk I am reminded of Moses. You remember when Moses finished telling everything he and God had done for the world, of how he had run the whole people of Israel and written the laws and named the Judges and annointed the Priests and damned everybody that did not agree with him, he then concludes "and Moses was the meekest of men." You feel it just must have been true. (Laughter).

Now I want to talk a little about something that was said a long time ago by another Jew. He was a Single Taxer. He did not say it that way, but his principle of human freedom and individual responsibility can only be realized by social justice, and social justice can only be achieved through the Single Tax. I mean Jesus of Nazareth. He had something to say of people that cared so much for the letter that they forgot the spirit. I think that most of us need to remember this once in a while, and some of us need to think of it all the time. (Laughter).

Consider with me a moment. Some of the elect of our faith would not admit for a second that LaFollette in Wisconsin and Mark Fagan in Jersey were working for the Single Tax. And yet these two men moving along a step at a time have laid the battle lines in those two States in such manner that the outcome of both those struggles is nothing less than the shifting of the burdens of government from opportunity to monopoly, from labor to privilege. Neither of these men have used the Single Tax branding iron. They have not said Single

Tax once in their campaigns, but each is leading the cohorts of progress under the banner of "just taxation." Now what is the meaning of "just taxation?" Does it not mean that the burdens of the community shall be placed upon those values that the community creates? And in practice how does this "just taxation" work out? It works out everywhere in increasing the charges upon franchise and monopoly rights and in decreasing the charges upon labor and opportunity. (Applause), Is it not true that LaFollette in Wisconsin has done just this thing, and that Fagan in Jersey City has done just this thing? Why friends, it is only within the last year that the greatest living Single Taxer and politician has become orthodox. I have heard not a few complaints against Tom Johnson because of his heresies and his waste of time on street car franchises and other side issues. This, my friends, is the big obstruction in the path of the Single Tax in America. So many of us always wait to see the brand. We walk by sight, not by faith. We are very much in the condition of St. Peter when he wanted to "go fishing and prayed for deliverance from his friends," We can lick our enemies, but some of our friends are hopeless. (Laughter).

Now the thing I am interested in is that we should be able to know the spirit without seeing the letter. If we apprehend the big facts and understand the forces that are really working our way; if we watch what really gripes the heart and imagination of the people, then we will be satisfied to get into line and pull or push even if our leaders don't cry Single Tax every minute. And what is the real test for a Single Taxer. It is the old test for life everywhere. He will take life as he finds it and interpret his faith in living ways to living men. He will reproduce opinion in his community that makes for social justice. Action and reproduction are the two great tests of a living faith. (Applause). Purdy is a *live* Single Taxer. Purdy goes ahead and does wonderful work without saying anything about it and gets a report printed and distributed that contains a whole arsenal of argument and will carry conviction for the wisdom of taxing land values rather than improvements as would nothing else we could say or do. Macfarlane is a *live* Single Taxer. You don't know Mac. but I'll tell you something of his work in Illinois. He had a little bill to provide for taking public opinion upon questions of public policy by an advisory referendum. It was the thin end of the wedge for social justice in Illinois. Mac. went to a gentleman who had been speaker of the Illinois House of Representatives when some of the worst legislation our State ever enacted was passed. This gentleman was then in the "down and out" class. He wanted to "break into" the legislature again. He claimed to have had a change of heart. Mac. got his agreement to father this little public policy bill in exchange for radical support at the polls. He was elected and secured the passage of the Illinois Public Policy Bill. This bill has been the foundation of all radical action in Illinois since its adoption. (Applause).

Now this is the way we have to work in this human world. We have to work with folk who have ifs and ands and buts and without stopping to get them converted to the full gospel, but giving them a chance to grow in grace as

they work from day to day. In other words, the live Single Taxer is either busy starting something or pushing something already started. Any man here tonight can go home tomorrow and take hold of some measure or movement in his own town or State and working side by side with the average man can begin to change the opinions of men and change the credence of his community toward social justice. Don't be too particular about the brand. Have you forgotten about Baker? Baker started something in Congress! It got going pretty fast and hot—so hot that he couldn't hold it—but the spirit is marching on. The President and Congress have enacted anti-pass legislation since that memorable day when "anti-pass" Baker rose in his seat and denounced the bribery of the national legislature by the "pass system." What is it that has turned legislators all over this country into advocates of 2 cent fare on railroads? Just "anti-pass" Baker starting something one quiet day in Washington. Now "anti-pass" is not Single Tax, yet two cent fares effect a change in the incidence of taxation, and if you can look deep enough and see far enough there never was a Single Tax speech made in America equal to the "anti-pass speech" of Robert Baker in the Congress of the United States. (Great applause).

Now the Single Tax as such, as a dogma of taxation, as an intellectual statement of political philosophy, does not mean much to the man in the street. It is a frightful phrase and is more terrible to the Group of Toil who own homes and to simple farmer folk, than any other phrase in American politics. Yet the *things* the Single Tax *means* in practice are just the dearest desires of their hearts, and they are willing to do yeoman service for those *things* to-morrow if you will interpret your formula in the terms of the common life and language of the world.

We are intellectuals. The Single Taxers are the most interesting group in the social disorder. We are proud of our logic, proud of our keenness for analysis and accuracy in statement. And all these things are desirable, but they don't make up for our lack of common sense and apprehension of the fundamental quality under diverse currents in the modern political movement. Neither do they answer for sympathetic understanding of the heart and hope of the working world. Intellect as such has never been very powerful with the great mass of mankind. When it comes to human action—heart movements are bigger than head movements. Men in the mass don't think things with careful discrimination. They have always refused to do that. Men by and large get a feeling that certain measures or certain men are right and certain other men or measures are wrong. This feeling of being right gets possession of them and controls their action and they go out and vote for the man or the measure they feel to be right. (Applause).

Statements of abstract truth that will satisfy an Intellectual utterly and give him great joy might be made every day for a thousand years and the man on the street would never know what you were talking about. You can form a society and meet and discuss this abstract truth every Sunday afternoon if you wish. You will have 23 when the day is fine, when you have a speaker

of national reputation you will have 24 and when there is great excitement and you call a mass meeting you will have 25 tried and true Single Taxers ready to pronounce judgment. You reconvert each other meeting after meeting and go away happy with a great glow in the brain, and nobody else knows that you are alive. (Laughter.)

Something was said to-night about charity work and charity workers. I want to say that you waste all the time you spend in sneering at any honest social work or worker. Whenever you find a man genuinely interested and helpful in relieving the effects of our social disorder, you have found a half educated Single Taxer. Any person interested and trying to do the square thing is on the right road. Instead of kicking him for not being one of us, pat him on the back and help him forward. Don't think that because this fellow is only doing red cross work that he has a soft snap. Picking up the wounded between the lines of the industrial battle is a job that many fellows that can sneer wouldn't have the courage to do for a day. I have done more or less work with the charity folk of this country for the past seven years. Some of the King's men and women are in that group and while we are talking here to-night, some of them are studying how to change from bailing out the boat to stopping the leak. All over this country they are working on the problem of industrial and social human waste, and if you ever happen to look into any literature except your own—and this is sometimes worth while, strange as it may seem—you will find in the proceedings of the last National Conference at Minneapolis some straight doctrine going down to the roots of our social wrongs.

Now a word about the ministers. I have hope for them—hope even for the clergymen of this country. There are a number of real men in the pulpits of America who are mightily dissatisfied with the plutocratic church. And there are thousands of men and women in the pews that are just as dissatisfied as the preachers. Here is one of the great social forces lying dormant. And let me say that it is my deliberate judgment we will never get a popular movement along the line of industrial freedom until we have thawed out this refrigerated Christianity in the churches of America. It must be thawed out and made to function on the human side of this great struggle. Here is a storehouse of social consciousness that the average Single Taxer is inclined to pass by, or stop to denounce, just because it is held in cold storage. Let us rather turn on the electric current of real discipleship made manifest by genuine service for God and the people, and these men and women will take up the battle cry for industrial freedom all over the land. The Christian men and women in this nation are our rightful inheritance. The doctrine of Jesus and the Prophets proclaiming individual and collective morality and responsibility, is maintained and vindicated in our doctrine alone of all fundamental theories of social order in the modern world. "Mine, your and ours," this simple formula which recognizes individual natural rights as well as collective rights, harmonizes with Christian doctrine and philosophy and will vindicate both the law of Moses and the "Sermon on the Mount." (Applause.) But, you ask,

“How is this Christian consciousness in the church to be released for social justice? Why doesn't it go a little deeper and faster? What is stopping it?” Let me answer, if I can. Our doctrine has a way of not being expressed in the terms of the common life and understanding of the people and the people have a way of not caring about what you say unless you talk their language. As illustrating my meaning. I know a number of women in this country—mothers of homes and eager for the welfare of this nation—who are deeply concerned about child labor, but are utterly indifferent or prejudiced regarding the Single Tax. Yet we can take the story of child labor exploitation and in every line of the record of wronged and disinherited childhood, interpret the need for free opportunity and discover the remedy in the taxation of ground rents.

Again, I know a number of earnest men that are greatly concerned for old age pensions and who care nothing for the taxation of land values. Yet the need for old age pensions comes from restricted opportunity and resulting low wages and lack of employment and lends itself to the living interpretation of the philosophy of Henry George.

Now look at this picture! See those back stairs of a rear tenement opening on that alley on the west side of Chicago. See those two children. That boy is ten, and that girl, his sister, is twelve years of age. Notice that they are both a little pale and narrow chested—sort of grey blooded—not so bad to look at, but still clearly a little under grade. They came to this country eight years ago with their father and mother, simple red blooded Bohemian peasants, immigrants to this “land of the free and home of the brave.” They were very poor and had to get cheap lodgings, so they took this rear tenement that is all shut in by the taller buildings. The room that these children have slept in for eight years has never known a ray of sunlight, and bad plumbing has kept this dark room plentifully filled with sewer gas. Being poor and ignorant of American business methods, they have eaten their share of lumpy jaw-beef and drank their portion of formaldehyde milk. The poverty of this little home will force these children into industry early. Let us follow them—first the boy, then the girl. He goes to work in a box factory and does very well for two years. Then he got lazy—so the foreman said—and was discharged. When analysed, this laziness was confined to spoiling material after the tenth hour in the day's work of twelve hours. In other words, the hand and eye and muscles of the grey blooded tenement boy did not function accurately after ten hours steady work. He couldn't “make good.” After this he got a job in a can factory. Same hours, less wages and harder work. After some months, he again began to spoil material and was again “fired.” Same cause, eye, hand and muscles didn't react properly after the tenth hour. Then he said to himself, “I will get out of town into the country and then I will do better.” His only chance was to be shipped out with a gang to some casual labor work, lumber camp, railroad barracks, ice camp, etc., etc. He shipped to a lumber camp in western Washington. Nine months out there with bad food and the stories and licence of a lumber camp, and he came back to Chicago

eager for whiskey, women and the gamblers' trance. He did not want to go home. He went to one of the lodging houses in the First Ward. He was registered by one of the alderman's heelers. The boy is then a citizen ready for "repeating" work on election day and has arrived at his status in the social disorder. What of the girl, his sister? She begins work in the basement of a department store. The second rush season's overtime work breaks her down. She loses her job and is home sick for three weeks. Then she gets a job in a nearby sweat shop. Hours are longer and the pay smaller, but she can do the work and she is near home. After a time she gets restless. There is a dance hall nearby, and she goes there one night. She goes again and many times. A nice young man asks her to take a drink and tells her about wine suppers downtown. After some time she goes with him once and then again. After this last supper, she is ready to kill herself, but he suggests that she can now make thirty dollars a week and perquisites at—French Lilly's. She goes and is swallowed up in the underworld. But on election day, her brother votes for the alderman, and the fifty cents he gets for his vote was part of the money French Lilly paid the alderman's go-between for police protection so she could run her house in peace. Then this alderman will use his power in the city council to prevent the enforcement of the sanitary laws, and will protect the landlord that owns this rear tenement so that new generations of grey blooded children may come from it to be exploited and disinherited while the Group of Plunder fattens on the prostitution of manhood and womanhood, on the ruin of citizenship and virtue, (Applause.) Now, my friends, there is no mother, no father, no decent citizen in America who can not be interested in this boy and girl. This endless chain of human degradation is in operation in every industrial city of America at this hour. Now listen! You could not keep that unsanitary tenement on the soil, if only land values were taxed. You could not sell diseased food if the people could afford to buy better, and they could afford to buy better, if they were not robbed of free opportunity by land monopoly. You could not buy child labor if parents were not pressed by want or fear of want, and freedom of natural opportunity will remove that pressure. Men would refuse to be exploited in casual labor gangs if they could get steady jobs, and all men could get steady jobs, if you would remove the taxes from labor and put them upon monopoly and privilege. You can not buy men's votes if they have a real stake in this Republic, and they would have a real stake, if the natural resources of this nation were free for the use of its living men. Overtime and underpay thieves of every place and name would go out of business if jobs hunted workers instead of workers hunting jobs, and jobs will hunt workers under the Single Tax. (Applause.)

Now friends, what do all these illustrations mean? They mean that our problem is one of *interpretation*. We must use the living issues of each hour and of all hours to portray the truth in our philosophy of social justice, this truth for which we live and for which our great leader died.

Here now, at this time of industrial paralysis due to over speculation, we have a great opportunity. A little while ago a group of steel manufacturers in

this country sat down and made \$300,000,000 over night. They made this money by capitalizing the future value of the ore lands of the country and charging labor for the payment of interest on those three hundred millions for the next fifty years. Fraudulent charges of this nature upon the industry of our country became so great, that in a time of good crops and plentiful demand the burden has become too heavy and our entire industrial system is paralysed, while we tremble in the throes of a widespread panic. And thus even under a Republican full dinner pail administration, the laws of Political Economy hold true. The full dinner pail has become as empty under Roosevelt as it became under Cleveland, and the tramp of the army of the unemployed sounds throughout the land. The Republican Soup-Wagon has replaced the Republican Prosperity-Wagon and starvation and idleness knock at the door of a million men able and willing to work. Tonight in this richest country in the world, the bread line lengthens in every city of the land. And the question in my heart is this; Have we the sense to use the opportunity for interpretation of our great truth that is offered by the conditions in this country at this hour? (Great applause),

I sometimes find Single Taxers who make the mistake the old Masters of the world made. They retire into their superior intellectual fortress saying: "Cursed be these people who know not the law." Not so my friends. We can only do this work required of Justice by and with the people. We can not do much lifting from above. We must get underneath. At election times we all agree that the people rule. Then all parties recognize that their fate is in the hands of the average man. And just now, when great financial and industrial recession is disclosing the depths of hard times and the bog of enforced idleness, we see the truth again. Only the other day a card in four languages appeared on the front page of one of the great papers of this metropolis. When translated and interpreted it amounted to this, "Mr. Hod Carrier and Mr. Ditchdigger and Mrs. Scrubwoman please dont draw out your savings or we will all go to financial smash." Times such as these disclose the foundations of our financial system, and it is seen to rest on the earnings and savings—the real money—of the working world. And just as the political and financial pillars of this Republic rest on the bent backs of the Group of Toil so rest its moral and spiritual foundations as well. (Applause).

When partisan mists are dispelled and partisan prejudices are allayed it is clear that there are just two groups facing each other in this country to-day. One is the Group of Toil and the other is the Group of Plunder. One creates wealth and the other takes wealth. One earns a living and don't get it, the other gets a living and don't earn it. One works without living and the other lives without working. One breeds the surfeited child of privilege and the other the disinherited child of labor. One gets much for nothing and the other gets little for everything. One gives labor and gets poverty, the other gives idleness and gets luxury. The natural by product of the one is the box car tramp and the prostitute who sells her body for bread, of the other, the automobile bum and the prostitute who sells herself for a foreign title or a million a

year. These two groups cannot be long maintained by the same country in the face of an advancing civilization. All over this nation, men are taking sides in this great contest between greed and citizenship. The fight has many angles, and here it rages on one aspect of the issue and there another, but through the din and dust of the conflict if you have eyes to see, you can discern on the one hand the gaunt faces of the Group of Toil and on the other the sinister faces of the Group of Plunder.

Now I want to speak for a few moments of another point of attack. There are a number of good people in this country that are afraid of Socialists. They do not know just why, but neither do people know just why they are afraid of Ghosts. Socialists frighten white folks up North and Ghosts frighten colored folks down South. (Laughter). Now I am not afraid of either Ghosts or Socialists. In fact I consider them two of the most harmless animals in the whole menagerie. But the fact that many people are afraid of the increase of Socialists is another opportunity for the interpretation of the Single Tax. Every thoughtful man knows that the only *answer* to Socialism is the Single Tax. In England this truth has at last reached the Prime Minister and a bill for the taxation of land values will be an issue in the next parliament. (Applause) This fear of a new tyranny over the life of man can be removed in just one way, and this way is to provide industrial freedom in terms of liberty and social justice, in other words, the application of the Single Tax. You can take the great historic struggles of civilization and they all bear witness to the truth of our philosophy and the failure of the principles of Socialism. For what did our fathers labor and suffer and die fighting for a thousand years? Freedom of worship, freedom for the human mind! Did they find out the exact religious truth and establish that truth over the minds of men? Not so. They finally found freedom and social justice in that great struggle when they agreed to give each human soul the free opportunity to work out for itself the sublime problems of the origin and end of life. And until this issue was settled and settled right there was no other matter of much concern to mankind. Then our fathers entered upon the next great problem of civilization. This contest was for personal political freedom. The history of this struggle is the history of the modern world for two hundred and fifty years. When the Serfs in Russia and the Negroes in the Southern States were freed, this second battle was finally won for the western world. Not any specific kind of freedom, not any necessary form of government, but the principle of government by the consent of the governed was established forever. Now we are engaged in the third great struggle of the human race, a world wide struggle for industrial freedom. And this struggle will be won and determined along the old historic line of settlement. It will not be won by a surrender of the gains of the past. It will not be won by accepting the tyranny of the majority over the moral and personal freedom of mankind. We will not surrender the heritage for which our fathers suffered and died for a job in a bureaucratic State and the promise of three meals and a bed. We could have been sure of this much any time by giving up the freedom of our minds or the

freedom of our bodies, but we have preferred to die fighting. These hard won freedoms we shall not surrender. We will rather add to the freedom of the mind and the freedom of the body, the freedom of the land, which alike God gave to each of his children. (Applause) Yes, my friends, the true productive and distributive proposals of Democracy, are in the Single Tax. Written in the history of civilization, written in human hearts, written in the historic hope of mankind in the old Bible is the truth that free land makes free men—and individual freedom under God with equal opportunity to use the earth is the divine law of Social Justice. (Applause).

One thought more. The promise of this Republic was a *great people*, Great men and great classes are an old failure in the history of the world. If Railroad Kings, Lumber Barons, Merchant Princes, and Landlords are the meaning of this nation then this nation will be without meaning in the history of civilization. The highest individual genius and achievement belong to the earlier ages of human history. If you seek the greatest architect the world has ever known you will not accept the man who built the skyscraper, but the man who divined the Parthenon; if sculpture be your joy, the broken fragments of Phidias' statues are more beautiful than the unblemished marble of Power's Greek Slave. Should pure oratory be your delight, then Demosthenes' oration for the crown must be accorded the palm and the wreath of laurel. Does this mean that we are a degenerate or ignoble people? Not so. It means that the genius of this Republic is that of a whole great people working out the divine fruits of civil liberty and equal opportunity for all men. It is the genius of average men and women, heirs of a great inheritance of freedom and charged with supreme responsibilities, working out the problems of self-government and social justice for all the nations of the earth. And this, my friends, is the most sublime undertaking of the ages, this making of a commonwealth of free and enlightened people rising from the base to the apex of the social structure—an unbroken testimony of manhood and womanhood in terms of spiritual, political and industrial freedom. (Great Applause).

"THE LAND, WHICH THE LORD THY GOD GIVETH THEE."

For the Review.

By EDWARD HOWELL PUTNAM.

Within a generation hence the Georgian philosophy will prevail throughout the world. The Single Tax propaganda is not yet arrived at the stage where its strength may be consistently measured by instances of its practical application. The question whether or not it has been formally adopted by any government, or political division, either partially or wholly, is not, at this stage, a criterion of its validity, nor is it an important indication of its ultimate economic status.

Henry George's challenge to the world is, in spiritual essence identical with

His who said: "Sell what thou hast and give to the poor, and come follow me." That is to say: "Do as I do—seek after truth, embrace it when you find it, proclaim it, and live it, though it cost you all your material possessions, even life itself!

Truth is absolutely uncompromising, and demands unconditional surrender of its votaries. For this reason, the Georgian philosophy must needs be embraced by large numbers—possibly by a majority—before it can be put into practice, therefore I say that the cost of applications of the Single Tax is no criterion by which to judge its progress toward its destined goal of universal acceptance.

Where then shall we look for indications of possible advance of the holy cause? I answer: To the expressions of opinion in the press. The army of press writers for the Single Tax—how it has grown, how it is growing! A few years ago the controversy was confined to a few individuals on the side of the Single Tax, and a large number of professional writers against it. To-day, scores of writers, profound in economic science are ably defending and expounding the doctrine, while the principle opposition comes from would-be writers and can't-be thinkers, whose lack of mental training and total want of economic science shames the scientific though depraved, enemy of the principle from fighting against it and thus being classed with them.

The fact is that no respectable writer opposes the Single Tax—*who understands it*. If an intelligent, educated man denounces the Single Tax, it is proof positive that he misconceives the principle or worse!

It takes a good deal of careful mental training to prepare the mind for the reception of fundamental economic truth. And the schools have taught and still teach, such an inadequate conception of the economic status of land values as to leave the student incompetent to grasp the law on which the Single Tax is based. It is a common thing for men of high attainments to misconceive, in the most ludicrous manner, the Henry George idea. What wonder then that it is Greek to the average man.

And yet the average man will attain to its conception more readily than the mis-educated erudite; for the latter has to surmount that most difficult stumbling block—prejudice—preconceived notions, buttressed by his faith in his teachers, and his own egotism. He is like a rich man trying to get into heaven—he is almost fatally handicapped.

When we speak to the uninitiated of "land values," he instantly thinks of land *areas*. Correct him; and the next time you meet him you find that he has again reverted to *areas*. Once more you carefully, tenderly and painfully untangle him when, to his surprise, he finds himself disarmed. He is no longer able to "answer" your arguments. But, of course, he does not give up. He had his objections all figured out in unassailable form yesterday, but you have somehow got the question mixed, in his mind. He may not say that, but he thinks that. He is not trying to solve the problem, but to defend his position. That is to say, he is a very natural human being—like the rest of us. And like most of us, he has got to be either coaxed or pummeled out of his egotism

before he can enter into a simple spirit of truth seeking. He must be brought to understand that howsoever much of truth he knows, the higher truth is forever just beyond, ere he can be induced to undergo the humiliation of sincerely seeking after it. I say "humiliating," for most of us are arrant egotists, and egotism forever cries "shame!" on the man who confesses that he didn't know it all!

Once get over this stumbling block, and the way is plain, and emergence into the light of truth is swift and sure. It is like a new birth, this preparation of the mind for life in the realms of ever-unfolding truth—one *must* be born again before he can enter into the Kingdom of God!

I said the expression of opinion in the press shows which way the wind blows. In this connection, think of the stupendous significance of President Roosevelt's recent utterances on the question of ownership of the valuable mineral lands! President Roosevelt has (probably unconsciously) conceded the whole question in favor of the Single Tax. That, is he concedes the principle that land values are properly the public's; though he would probably repudiate the proposition of public appropriation where the land itself is privately owned. But that would be because he fails to discriminate between the land, which the private individual owns, and the land values, which the general public produce, whether the land be privately owned or not; nay, which would arise though never an acre of land were privately owned.

But let us not look the gift-horse in the mouth. Mr. Roosevelt has made a valuable contribution to the Single Tax propaganda. He declares for public appropriation of the increasing values of the "valuable" mineral lands now remaining in the public domain. Why? Obviously for the reason that it is to the public's interest to retain those land values. And if those particular land values, thus why not all the remaining public land values? There is absolutely no difference in land values, except in amount. And in that respect there is a great difference even in the values of the very mines that Mr. Roosevelt refers to. Where then shall the line be drawn?

If the public would be benefitted greatly by much value, surely, then, it would be benefitted proportionately by lesser value. Clearly it is a question of public benefit; and quite as clearly that benefit depends on "value." Where else then can the line be consistently drawn than at the point where value arises?

Any other arrangement would be arbitrary, unscientific, whimsical, and logically untenable. I conclude therefore that the President has conceded the question as to the remaining public domain; and if Single Tax press writers do not make the most of it, they will miss an opportunity such as is seldom presented.

But this is by no means all. What was it that impelled Mr. Roosevelt to take this stand? I answer: The aggressive and convincing Single Tax propaganda. The rapid growth of Single Tax sentiment. The swelling tide of opinion in favor of the Single Tax.

And these favorable expressions are not confined to professed Single

Taxers by a long way. The wide discussion of the Henry George doctrine has bred favorable opinion in thousands of instances where that doctrine, as a distinct system, is not known. The enemy has sown prejudice broadcast against the name of Henry George—against the “Single Tax,” as an abstract phrase—but hasn’t ever poisoned a single sincere mind against the real idea for which it stands: for one must apprehend an idea before he can repudiate it. And the only notion that the enemy imparts of the Single Tax is a gross perversion, a rank misrepresentation.

It is the deliberate and persistent misrepresentation that has so generally deceived the agricultural population—the great majority of our people—in regard to the true significance of the Single Tax. The farmers have been led to believe that it would injure them. The notion of “area” has been sedulously cultivated in their case, and therefore (and no wonder!) they repudiate it as preposterous, which of course it is. But once let the farmers get the true idea of land *values*, and the relation of the Single Tax thereto, and the victory for economic justice will be complete and permanent.

And is it conceivable that the truth can be much longer kept from them? Let your light shine, Single Taxers! Light! light! more light! That is the one great need of the world.

The agricultural population of the United States need just what that English member of parliament needed who indignantly repudiated the Henry George doctrine, declaring that as for himself, he would favor increased taxation of—land *values*!

I come now to the consideration of a case of conversion to the Single Tax doctrine of the most profound significance to the world, because of the exceptional personality of the convert. We smile contemptuously at the Fraud King who exclaimed. “*I am France!*” because intervening history has taught us that at the very moment of his extreme exaltation the foundations of his power were crumbling to final decay. France—the real France will never again be subjected to such an insult, for it will never again occur to any man that France is other than the French people.

But there lives a man in Russia today of whom it may be consistently said: “*He is Russia!*”—not the Russia we have known—cold, wicked, cruel, heartless, despotic Russia, but the new born Russia rising in democratic splendor from the wreck of her shattered empire!

Leo Tolstoy’s lightest word moves Russia more than edicts from the Czar, vengeance from the Court, slaughter by the army and curses from the church. He, above all men, is the exponent of the spirit of Russia today—the real Russia, the great body of the Russian people, whose irresistible purpose, held steadfastly through generations past, is to restore the land to the people. And Tolstoy has proclaimed the Single Tax as the practical means of its accomplishment.

Of course. For Tolstoy is not only the most powerful of living men, in his influence upon the world’s thinking—not only that; he is also one of the world’s greatest intellects and an honest man. Therefore I say, “of course,”

Tolstoy accepts, and proclaims with all his might the philosophy of the world's greatest political economist, Henry George. For, as fast as men of the highest order of intellect examine that philosophy they will per force recognize its truth; and if they be also honest men they will insist upon its practical adoption, as the necessary means to economic justice.

I do not want to be understood as saying that the man of the highest order of intellect who repudiates the Single Tax is necessarily dishonest. But I say that if he is honest, then he spurns the doctrine without knowing what it is.

But it does not require great intellect to comprehend the doctrines of Henry George; it demands, rather, a sincere seeking of the truth. Pilate, the intellectual, could not understand Jesus; but Peter, the fisherman, could!

We have labored long, with little of concrete, tangible fruit to cheer us, but our labors have not been in vain. The task which we set for ourselves was a stupendous one: nothing less than to revolutionize the economic thought and practice of the world! We have struggled over the rocks and through the arid deserts for these many years, but now at last we can see the distant shadowy line of trees that mark the border of the waste; we catch, now and again, a breath of sweet air, fresh blown from grassy fields, and soon, very soon, we shall lie down in green pastures, besides the still waters, satisfied—satisfied—with the glory of splendid achievement.

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. BENGQUGH.

PREFACE.

The following Fables translated from the original Monkey Language, were written by an intelligent chimpanzee in the wilds of Nomansland, beyond the Indian Ocean. It appears that from time immemorial a system of civilization has obtained amongst the birds, insects, animals and fishes of that far country, and that there had grown up as a recognized institution in the community the private ownership of air, sunlight and water, as speculative commodities, in much the same way as the private ownership of land has grown up in this and other countries. It is against this Institution that the fables of the chimpanzee are directed. They are here printed in the hope that they may afford both amusement and instruction to the human inhabitants of the world; we say instruction, because there is really no difference between the private ownership of land as men recognize it in Christian regions, and the ownership of the other Natural Elements, as it existed in Nomansland.

Fable I.

THE BENEVOLENT CROW.

A Crow, who devoted nearly the whole of her time to works of Charity, was visiting the half famished brood of Swallows. "Poor things!" she exclaimed, "how my heart does bleed for your unfortunate condition! Yet, do not despair. See, I have brought you food enough to keep you and your parents alive till to-morrow, and, all being well, I shall come again then." "You are indeed kind," cried the Cock-swallow in a feeble voice, "but I hate to be thus dependent on charity. If I could but afford to fly abroad, I would gladly provide for those dependent upon me, but the Vulture who owns the air hereabouts demands such a rent that it is out of the question." "Hush!" cried the Crow; "Your head is weak through want of food. Cease to talk of such impossible things, and be thankful that you have neighbors who have charitable hearts."

Fable II.

THE CHARITABLE VULTURE.

As the Benevolent Crow departed upon her further mission of mercy, she had scarcely gone one hundred yards when she chanced to meet my lord Vulture, who sat upon a cliff basking himself in the sun. "Good-morrow, Mistress Crow," said he, pleasantly, "Whither away now? On some errand of love, as usual, I suppose?" "Yes, my lord Vulture," responded the Crow with a low courtesy—"I was hastening to the nest of the poor Bullfinch, who is in great distress; and I have just left the dwelling of the Swallows who are also in deep suffering." "Dear me!" cried the Vulture; "how this abounding poverty does go to my heart! Poor things—though I suppose its really their own faults! Yet—here—your work is commendable and deserves support. Please accept a slight contribution." So saying he gave the Crow a few small slugs, and as she went on her way the Vulture rolled his eyes up to heaven and then fell into a peaceful slumber.

Fable III.

THE LABOR BEES AND THEIR LEADER.

The Bee community was in a state of agitation. Signs of poverty were plainly apparent in the cells of the working bees, though the Drones seemed in some mysterious manner to be thriving and getting fatter every day. Perhaps this was owing to the incidental fact that nearly all the honey produced by the workers was absorbed by the Drones as remuneration for the use of the air to which they held legal titles, but there were few of the Bees who could be made to see this. "Starvation, stark, gaunt starvation is what is before us this coming winter, brothers," said a leader of the Labor Bees, at an emergency meeting they held. "We have little honey laid up for our own use; very little, and without that what can we possibly do?" Whereupon there were buzzes of distress, and a famishing Bee in the crowd cried out—

“But the remedy, good leader, the remedy!” “I see none,” he responded, “unless we can prevail upon our good and kind hearted friends, the Drones, to open honey-kitchens as they did last winter!”

Fable IV.

THE CRANK BEE.

There arose amongst the Bees a thoughtful, rusty little worker, who had a clear head and a heart full of love and justice. He had long brooded in sadness and anxiety over the condition of things in the hive, and devoted himself to deep study in the hope of finding a solution to the question—“Why does poverty among working bees keep pace with the progress of honey making?” At length he hit upon the answer to the riddle. The Queen Bee, hearing of this, sent for the Philosopher and commanded him to explain the matter to the Court. Whereupon he said: “Your Majesty, the reason is clear, as is also the remedy. You are aware that it is the method of our government to collect from each bee, in proportion to what he possesses, a modicum of the honey he makes each season. This we call the tax, and the proceeds supply our revenue. Now, though it is not really just to compel any Bee to give up any portion of the product of his own industry even for purposes of Government, yet we do it because it seems necessary, and Loyal Bees submit to the injustice for the same reason. And this would not mean impoverishment to the Bees if it were not for another tax of which your Majesty appears to take no notice I refer to the honey which every working Bee is compelled to give each season to the Drones. Why is this payment made? What do the Drones give in exchange for this annual tribute?” Here one of the Drones, a courtier of the Queen, cried out “Anarchy!” “But that does not answer my question,” went on the little rusty, clear headed Philosopher, “What do the Drones give in exchange for the honey? They give us permission to use the air, without which it would be impossible to make honey. Our poverty and distress are easily explained, then. After supplying the necessities of the public revenue and the demands of the Drones, we have not enough honey left to live upon.” “That sounds rational,” commented the queen looking thoughtfully at the Courtier Drone. “But, your Majesty,” cried the Drone, “it is the ravings of madness and anarchy! He is calling in question the rights of property, which are the very foundations of your throne! Besides, it is absurd, for Bees do not need air for making honey. They have instinct, and wings, and flowers to work with. I do not see what air has to do with it at all!” “Let us hear his remedy,” said the queen, turning again to the Philosopher Bee. “My remedy is simple, your Majesty,” he replied. “It is that you cease to impose the tax upon the Bees for revenue, that they be allowed to keep all the honey they make; and that, for revenue, we pay to the coffers of the government the honey we have heretofore paid to the Drones.” “Crank! Anarchy!” screamed the Courtier Drone again, “There it is in plain words at last! He would confiscate property!” “Air,” said the Philosopher, calmly,

“is not property. It is a natural element essential to the life of Bees, and belongs equally to all, since all have an equal right to life.” As the assembly dispersed an aged Bee said, “they may call the little rusty Bee a crank now, but every just, insect will love and reverence him when he is dead, for he speaks the truth.”

Fable V.

THE AGED ANT.

“It’s a queer state of things, altogether and quite passes my comprehension,” said an Aged Ant, as he feebly sat at the door of the ant hill surrounded by the colony of his fellow creatures who were out of work and bore unmistakable signs of poverty. “When I first came to Nomansland things were very different from what they are now. There was plenty of work for every ant, and a good living for all who worked, though there were but few of our species then in the land. What puzzles my old head is to understand why things have so changed—and they are going from bad to worse, that is plain enough even to my failing sight.” One would think he went on, “that the more ants the more work would be done, and the more work the more wealth, and the more wealth the more comfort and ease for all the ant family. That I feel sure of. And yet what are the facts? When I came here there were but a million ants in the country, and good times; not a pauper ant amongst them, and not an over-rich ant either; enough for all and comfort all round. Now there are forty millions at least, just as able and willing to work as ants ever were, but poverty, want, starvation everywhere for the masses on the one hand, and wealth beyond all counting for a small class of ants on the other, and the masses of ants getting poorer all the time while the classes are getting richer. It puzzles my old head to make it out, but thank goodness I’ll be gone soon and needn’t worry over it much longer.” “But, grandad,” said a keen looking young ant, “who are these very rich ants? Are they insects who have worked harder and exercised more thrift than ants in general?” “No my son,” said the Venerable Ant, “they are the few who own title deeds to the air, sunlight, and water. They are the lucky ones, my lad!” “Then don’t you think granddaddy, it throws some light on your puzzle to recall the fact that the good times you speak of were before air, sunlight and water were “owned” by private monopolists?” And a new light beamed in the faded eye of the Venerable Ant.

To be Continued.

(The above is the first of a series which will include thirty-odd fables and which will run through three or four issues of THE SINGLE TAX REVIEW. We regret that want of space in this issue has compelled us to print so small an installment of Mr. Bengough’s admirable series. We shall try to present at least ten of the ensuing fables in each issue until the narrative of Nomansland is brought to an end.—Editor SINGLE TAX REVIEW.)

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PUBLISHERS NOTES.

The REVIEW with the next issue will appear in a new face of type, and will contain the usual interesting table of contents. The feature of signed editorials from the pens of well known Single Taxers will be resumed and the Jefferson Dinner of the Manhattan Single Tax Club of this city will be adequately reported. We expect, too, to be able to give full reports of the Rhode Island and Oregon movements from correspondents actively engaged in the fight that is being carried on in those States. The work of the American Single Tax League will be detailed at length.

But again we must ask Single Taxers to help the REVIEW. It is necessary, if the REVIEW is to perform the work so urgently called for in acquainting the public, or that part of the public whose influence it is desirable to secure, as well as Single Taxers themselves with the progress that is being made, that our friends interest themselves in promoting its circulation. If you know of any Single Taxers in your city or town who are not yet subscribers to this organ, urge upon them the need of help. Do not wait for them to send in their subscriptions, but get them and forward them to us. In this way subscriptions may be more effectively secured. Many of our good friends with the best of intentions put the matter off

until it is forgotten. Wherever two or more Single Taxers meet this should be one of the things discussed.

The *Public*, we are glad to see, will continue publication. Its suspension would be a great loss to the cause of radical democracy, as well as to the many progressive movements it has so bravely and ably championed. But the *Public*, as Mr. Post points out in a recent issue, is not a Single Tax paper. It has its own field and THE SINGLE TAX REVIEW has its. But as Mr. Raymond Robins writes us in a recent communication, "the work of the REVIEW supplements that of the *Public*." The REVIEW is exclusively for those who are already Single Taxers or for those who want to know about the movement and its progress.

The list should also include those who *ought* to know—not only for their own sake but for ours. Newspapers, public men and libraries should have the REVIEW. In this connection comes a suggestion from that old friend of the cause, G. D. Linn, of Spokane, Washington, who suggests the raising of a fund to place the REVIEW in the hands of every member of Congress. He sends five dollars to start such a fund. Who will add to it?

FOR A GENERAL TOLSTOY DEMONSTRATION.

On the 28th of August next will occur the 80th anniversary of the birth of Count Leo Tolstoy. A few days later is Henry George's birthday. Single Taxers have been accustomed to commemorate the latter with public meetings in a number of cities, both here and in Great Britain.

The great Russian, whose slightest word is more potent than the thunder of the Czar's Cossacks, is the most eminent of those who stand for the truth as it is in Henry George. "Greatest of Americans" is the title by which he designates him.

Burdened with the weight of years and the cross which for the sake of the world's great need he has borne with sublime patience, the great teacher must soon lay down his work. It is fitting that ere he does so some general public manifestation of recognition be accorded him by those who accept the economic teachings of

Henry George. The value of such a demonstration will be a notice to the world of Tolstoy's fellowship with those who believe in the teachings of the Single Tax. It will be a testimonial of grateful thanks to the Prophet of Russia from the followers of the Prophet of San Francisco.

Let this demonstration take the form of a public address to Leo Tolstoy from the Single Taxers of America. Let such an address be prepared by the American Single Tax League through its Secretary, John J. Murphy, and let the names of as many as desire be appended to this address to be forwarded to the Count at his home in Ysnaia Poliana. Those who desire that this address bear their signatures will notify the REVIEW. Then let the Single Taxers of the great cities arrange for public meetings for some date between the 28th of August and 2nd of September, the dates respectively of the anniversary of the births of Leo Tolstoy and Henry George, at which those who are believers in or sympathetic with the doctrine of these teachers—men and women eminent in the world of literature or religion—shall take part.

Let this anniversary be appropriately and simultaneously observed throughout the length and breadth of the land. With hard work there is scarcely a city in America where a great demonstration may not be successfully organized. In the details which must be perfected locally and should begin at once, the REVIEW and the American Single Tax League will co-operate.

SHALL IT BE A PEACEFUL REVOLUTION?

"The privileged classes of mankind have no conscience on the subject of their privileges. History does not adduce one instance in which the nobility or even monopoly, entrenched in precedent and custom, has ever voluntarily made restitution to society of the rights of which she has been despoiled.

The iron jaws which close on the marrow bone of privilege never relax until they are broken."

"Ridpath's History of the World"—foot note, page 197.

James Ridpath ransacked antiquity and the history of all the ancient, middle and modern civilizations for his facts. He speaks with indisputable authority. Only

by right of forceful revolution have mankind heretofore been able to escape from the intolerable tyranny of government by the privileged classes of mankind.

Here is a *fact* with which reformers *have to deal*. And it is a discouraging fact.

Yet is there *now* no hope of peaceful revolution for modern society. This is unlike any previous age in the world's history. We are fortified by knowledge of the errors and crimes of history. We are very sensitive of present existing evil conditions and tendencies. Some of our people are full armed with the knowledge of a *peaceful* way of salvation. A great host of unprivileged victims of our existing system, suffering to the last point of endurance, are blindly searching for a *way of deliverance*. Their cry is, "how long? O Lord! how long?" The world of to-day, is a sensitive, pulsating, living thing. No such condition ever existed before. Progress is rushing on, with the speed of a comet nearing a glorious sun toward which it has been struggling for cycles of time. The world, netted with nerves of copper and steel, serves the world-wide unity of the race which binds all mankind in sympathy with the victims of injustice wherever they be. We hear the happy laughter or wail of woe of the world, or any part of it. The arteries of the world's commerce circulate the life-giving flow of its material productions through every part; yielding to each part its selection of what it needs for its betterment, courses on over the barriers imposed by human ignorance and greed. It cannot be that all this is without effect *upon the common mind and conduct*. It cannot be that this civilization is so uncivil as to offer no hope to its long suffering masses, but appeal to arms—physical strength, brute force. I, for one, do not believe it. Nor do I believe that the despoilers of their fellows are lost to reason, in their mad greed of wealth and power, and court disaster to themselves. Do they foolishly believe fate will defer until the next generation—or even to-morrow, the inevitable cataclysm of retribution; and that for to-day they may go on in a materially prosperous profit from injustice?

This is the day of quick action, of rapid progress. Yet every hope depends, finally, upon wisely and promptly using our knowl-

edge of *what must be done*. Apathy, atrophy and death, follow each other in inevitable sequence. We must be *alive*, if we hope to *live*.

Let us labor to *make* history, not *repeat* it, that we may be justly proud and not ashamed of having lived in an age of such marvelous opportunity for service to humanity.

If the existing evil "system" is not promptly overthrown by *peaceful* means, most certainly it *will be brutally crushed* by the only means history has thus far revealed to man.

We are moving rapidly toward the grandest and happiest (because the most just) civilization the world has ever known, or toward a social cataclysm, more dire than human tongue or pen can describe.

To the moral and economical intelligence of the people of this heaven-blessed continent has fallen the duty to determine our fate, and to decide quickly.

Effect follows cause to-day with a rapidity commensurate with modern progress. It is the commanding duty of every individual to *think on these things*. To learn the way of salvation and to promote the truth of the "Right to the use of the earth," because if every child of the earth be not secured in that right no civilization can be civil, nor endure.

Justice is *not* cruel but *kind*; and Justice and love are companions, bringing peace to the world. A peace, that to the modern commercial mind "passeth understanding."

E. STILLMAN DOUBLEDAY.

PUBLISHED REPORT OF PROGRESS
IN GREAT BRITAIN

The United Committee for the Taxation of Land Values organized at Westminster, London, in March last have issued a report of the work done. Work done does not always mean good accomplished, but one cannot read this modest report, characterized by the business like thoroughness which marks the labors of our British comrades in the cause, without realizing that since the formation of this central committee, its activities have made for the advance of the movement in a way that furnishes a strik-

ing evidence of the value of elevated and unselfish work in a cause which almost within a few months has emerged from obscurity to a place beside the great public questions that divide parties in the United Kingdom. We say "divide" parties, but this coming question will do more. For it will put the liberalism of weak-kneed party liberals to the test, and many will be weighed in this balance and found wanting. So, too, there will be those of conservative traditions, the well meaning servants of party shibboleths, who now talk bravely of the Empire and the Union, who will not refuse the call to do battle for a movement which, though approaching in the prosaic guise of measures of Rating and Valuation, has behind it a power and potency to the touch of which a new civilization is rising, a new and greater national glory for England is being born.

The first necessary steps to the goal are set down in this report. For those who build a splendid edifice will not shrink from the dry and often laborious work of preparing the ground, and how well this has been done we may read in the brief accounts of the great demonstrations in London and Manchester, the Prime Minister's remarkable speech, the debate in Parliament in which the Land Values (Scotland) Bill was denounced by Mr. Balfour as being founded on the doctrines of Henry George, and defended by Thomas Shaw, the Lord Advocate, who spoke of Henry George as a "master mind." Then follow accounts of other great meetings, and the endorsement of the movement by many County and Town Councils.

All this and more one may read in this inspiring report prepared by the secretaries of the United Committee, Crompton Llewelyn Davies and John Paul.

THE Legislature of Texas has just passed a law assessing all property at its full value. The St. Louis Post Dispatch in a news letter from Austin speaks of it as being aimed directly at the farmer. But if so it is badly aimed. If land were assessed at its full value in Texas or anywhere it is not the farmers as a class who would pay it.

WRITE to us for subscription blanks, and then pass them around.

ANNUAL LINCOLN DINNER OF THE
WOMAN'S HENRY GEORGE LEAGUE.

The fourth annual banquet of the Women's Henry George League, celebrating Lincoln's birthday, held at Peck's Restaurant in this city on the night of Feb. 12th, will be remembered as the most successful of these functions. The dinner in itself was a triumph, the service good and the attendance most satisfactory.

There was one decided innovation in the after dinner arrangements; all the speakers were women. So far as known, this is the first time any woman's organization has confined itself to women only as after dinner speakers, and the experiment proved most successful.

The President Maud Malone, in her opening remarks said that it was appropriate for the women to celebrate Lincoln's birthday as he was the one figure in American history standing preeminently for equal rights. That was all woman asked for even in this age which has been called "woman's age;" that everybody now recognized the value of woman's work in all fields, and so it was fitting that the single taxers there gathered should hear first from Mrs. Minnie Rogers Ryan, President of the Woman's National Single Tax League, on "what woman can do to promote the cause."

ADDRESS OF MRS. RYAN.

Mrs. Ryan urged the women present to fit themselves for public speaking. "Learn to talk" was her rather unique advice to an audience composed very largely of the sex that has the reputation of always having the last word.

When you can explain the Single Tax, then join a woman's club, said Mrs. Ryan. Never before in the history of the world were there so many women banded together for intellectual, moral and spiritual development, and it matters little what sort of a club you join, there is always plenty of opportunity to do missionary work. If the club is studying ancient architecture you can show that our system of taxation discourages the erection of fine buildings, or if you join a cooking class, why cold storage eggs, cotton-seed lard, bitter baking powder, etc, are easily tracable to trusts made possible by our tariff laws.

One woman with a knowledge of the Single Tax can keep a whole club busy either trying to defend existing wrongs or asking for information as to the remedy.

Because woman is deprived of the ballot we are very apt to think of her as powerless to influence public opinion. No greater fallacy ever existed. Ballot or no ballot she has it in her power to impress her ideas upon the community—to-day more than ever.

We all know that the Single Tax means more than merely taking the annual rental value of land to pay governmental expenses and the abolition of all other taxes. That is only the shell, the kernel is the change which an opportunity to live a full, free life will bring into the hearts and minds of men. It is impossible to picture the conditions that will exist when the fear of poverty is banished from earth, and the greed for riches—which is its child—has disappeared.

We all know what a difficult task it is to change the minds of so-called intelligent men and women—they consider it a disgrace to alter their opinions, and the most we can do for those whom centuries of oppression have reduced almost to the level of the man with the hoe, is to show them a few rays of light.

We hardly need expect, therefore, that the present generation will do much toward putting the Single Tax into operation. It is to the *children* of to-day and those of the future, that we must look for the establishing of that social order which has never yet existed on earth—freedom and an equal opportunity for all. This is the point I wish to emphasize—that women have quite as important a part to play in this drama as men.

Women are the natural educators. Certainly during infancy and the early years of a child's life, the mother who is with the child constantly has greater opportunity to help mould the character than has the father who in many cases scarcely sees his little ones awake except on Sundays.

Children see a truth much more quickly than we realize, and if the mothers of the little ones of to-day, who a few years hence are to be our statesmen, had the Single Tax philosophy as a plumb-line, the next generation would have a clearer under-

standing of *thine, mine* and *ours* than exists to-day. Think of the change in public thought which a few strong characters can produce, and then picture the future with the mothers and teachers of the country applying the underlying truths of the Single Tax doctrine in their daily dealings with children.

A kindergarten, presided over by a Single Tax woman for several years gave ample proof that the truths of this philosophy, which adults find so difficult to comprehend, are easily grasped by children three or four years of age.

The chairs which the little ones used were placed in a circle, and as the children entered in the morning they were free to sit in any chair that was vacant. Very soon friendships were formed and one morning a little girl placed her feet across the chair next to her, remarking to the child who wished to sit there, "You can't have this seat; I'm saving it for Mary." Here was the kindergartner's opportunity to apply the Single Tax.

She pointed out the fact that the chairs (like the land) belonged to all the children equally, and that no child had a right to hold out of use something it could not use and which some one else wanted, for if such a right were acknowledged then one child could claim all the chairs because she arrived first in the morning, and the others would be obliged to stand.

The children readily saw the justice of the argument, and it was not long before they were settling such differences among themselves, the kindergartner smiling to herself at the thought of how easy it would be for these little ones to see the injustice of holding land out of use, when the fact became known to them.

The kindergarten is a miniature world in which all the activities of the outside world are enacted. Here by the child's labor, the raw material is converted into useful products which may be exchanged for the product of another child, as often happens, or retained to satisfy his own desire.

With the Single Tax as a basis to work from, children can be started out in life with a clear definite idea of their rights as individuals and their relation to the community, a knowledge which is sadly lacking in adults of the present generation.

This work need not stop with the kindergarten, but can be carried all through school life and the same can be taught in our public playgrounds, which all large cities are finding an absolute necessity.

There is a Single Tax woman in charge of our Brooklyns' play-grounds and when she took charge the older children, or those who arrived on the grounds first, took possession of the swings, balls and various other material for games, and the only guide they had in their dealings with each other was, "might makes right."

In that play-ground monopoly has been abolished. The children are made to understand that the play-ground and all the material in it belong to all equally, that no color, creed or nationality is recognized and that there are no special privileges for any one. They stand in line and take their turn.

So, my friends, I want you to feel as I do, that there is a world wide field for women to work in, and if we can convert the mothers and teachers to our philosophy we will be laying a social foundation so strong that no power on earth can tear down the superstructure.

In introducing the next speaker, Mrs. B. Borrman Wells, Miss Malone said that Mrs. Wells had come from London to help women here in their fight for the ballot, but the fact that she was an Englishwoman had not militated against her with the suffragists, and she bespoke a cordial welcome for her among the Single Taxers. Her subject would be "Votes for Women."

Mrs. Wells made an eloquent plea for the enfranchisement of women, in the course of which she said that women were not striving to take the place of men, that they recognized the difference between men and women, and were but striving to fill their own places as responsible citizens. That the home in which their was only a father could never be a real home, and the State which was run by man alone could never be a real State. The State, like the home, needed motherhood as well as fatherhood.

Miss Grace Isabel Colbron prefaced her recitation "A Dream of the Century," by Charlotte Wells, with a few remarks to the effect that as she was so well known as a speaker to all those present, she had de-

cided to speak on that occasion through the words of another rather than her own.

Although the next speaker, Dr. A. S. Daniel, was not personally known to many of the guests, her work among the poor of the city was a matter of knowledge to most of those present. In her introductory remarks Miss Malone referred to this work as especially fitting Dr. Daniel to speak with knowledge on her topic, "The crying need of men, women and children for the bare necessities of life." Dr. Daniel's address, though brief, was clear, concise and impressive, bristling with facts and figures which furnished illuminating evidence of the crying needs of many thousands for bare necessities. After enumerating the physical needs of those with whom her work brought her in contact, Dr. Daniel said, "So we find that what men, women and children need is more opportunities, better pay, better food, better housing; a chance to earn their own living rather than to depend upon charity; in short, they need justice."

Mrs. E. Murray Frye then spoke on "The Taxation of Church Property." She said in part:

Olive Schreiner says "When a soul breaks free from the arms of a superstition bits of the claws and talons break off in it. It is not the work of a day to squeeze them out." Within a comparatively short time an old, powerful superstition has been discarded, and the newer nations have broken from it—the superstition of the union of Church and State. In this country we are apt to pride ourselves upon complete separation. We no longer feel the pressure of the crushing arms of the monster, but to the observant eye there are sores and festers which prove that bits of the claws and talons still remain in the body politic. The disruption of the union between Church and State has not been so complete as we would fain believe.

The majority of women and children still base the extent of their hold upon husband and father by the depth which they may reach in his pocket, and judging from this standpoint, which is not, under present conditions, a bad one, it is fair to conclude that the Church still has a considerable hold upon Father Knickerbocker, because in New York City alone it annually lessens

the sum he might carry in his pocket by \$2,280,000.

The private exemptions in New York City amount to \$279,000,000, and of this amount \$152,000,000 must be debited to churches, parsonages, seminaries and parochial schools, or about 2 1-3 per cent. of all property assessed. The taxes upon this amount would be \$2,280,000.

Other exemptions are:

Asylums, Homes, Hospitals....	\$ 56,000,000
Benevolent Associations	14,000,000
Colleges, Schools, Libraries....	36,000,000
	<hr/>
	\$106,000,000
Cemeteries and Miscellaneous	
Exemptions.....	21,000,000
	<hr/>
	\$127,000,000

or a great deal less than Church property alone.

The United States property exemptions, including forts, navy yard, post office and other federal buildings, amount to \$60,000,000; the total real estate assessed amounts to \$6,240,480,602; total taxes on all property and licenses \$110,000,000. It costs as much to maintain roads, to build sewers, to lay gas and water mains before church property, which pay nothing to the city, as it does before lots with houses or office buildings on, which pay their share of the expense.

In the days when all persons were compelled to accept the doctrines of the church and forced to attend its services under heavy penalties, it might be argued that churches were state institutions for the benefit of all the people, and therefore entitled to exemption. But today, when they are virtually private corporations conducted for the benefit of those who voluntarily associate themselves with them, no such claim can be made.

Churches do not scruple to profit by the increase in values in church property when it becomes necessary for any congregation to move and find a new site. The property is put up for sale for the highest market price and no thought is given to the small price originally paid for the site. All this difference may well be called "capitalized exemptions." But the church corporations are not the only ones who profit from the tax exemption of church property. Phila-

delphia afforded a striking instance of this. A man you all know and admire, once purchased a church property in that city for \$600,000. He knew that that was not the limit of value for that site, so he held it for several years, letting it for church purposes only, such as fairs and sociables, and for Salvation Army gatherings, until he finally sold it for \$1,000,000, a clear profit of \$400,000 of "capitalized exemption!" A modern office building was at once erected upon the site showing wherein lay the real use for that plot. There is nothing to prevent any person making a like profit in a like case, if he has the money to invest.

But there is another interesting thing to be noted in the average church. The pews are sold or rented according to their site or location value, thus proving that the church recognizes the Single Tax theory within its own organization.

What I have said has not been meant as an attack upon the church as a religious institution, nor is it based upon any feeling of animosity. I have only tried to point out a few of the bits of claws and talons still left. I want to show that wherever we find privilege there we find a menace to society and to civilization itself. I know of but one remedy, the abolition of privilege, and but one means, the application of the Single Tax.

In conclusion there is just one thing more I would like to point out. It has been said here tonight, that in one other reform lay the great ethical remedy. I do not agree with that. We Single Taxers are too prone to emphasize our philosophy as a fiscal reform only. I want to impress upon you tonight that it is rooted in the highest ethics, and to urge that you let nothing swerve you from this line. No higher code has yet been given to mankind than the Golden Rule enunciated by Christ, and to Henry George alone, of all political economists, it was given to urge this as the basis of living. In *Progress and Poverty* he says: "That we should do unto others as we would have them do unto us, that we should respect the rights of others as scrupulously as we would have our rights respected—is not a mere counsel of perfection to individuals but it is the law to which we must conform social institutions and national policy

if we would secure the blessings of abundance and peace." The Single Tax is the application of the Golden Rule. You have heard from Dr. Daniel tonight that the crying need of men, women and children, is justice, opportunity to work for a living wage. I leave with you then the Single Tax which means Justice; access to natural opportunities, better conditions for men, women and children; the righting of all wrong, the wronging of no rights, privilege for none and equal opportunity for all, the exemplification in daily life of the Golden Rule.

There is perhaps among Single Taxers today no one so well qualified to speak upon education as Mrs. Elizabeth Burns Ferm. When one's life and all one's powers are consecrated to one great purpose it follows that one sees that purpose in all its relations to life.

MRS. FERM'S ADDRESS.

The great educator Pestalotzzi began his work for humanity as a revolutionist, as a reformer.

His inability to restore the spirit of selfhood in his fellow man often discouraged and disheartened him.

If he succeeded in kindling any spark of freedom in adults it was only to see it flare up and then die down again.

Pestalotzzi was powerless—and so were the people he tried to help to eradicate the effect of their earlier experiences.

Still believing in human progress Pestalotzzi turned from the adult to the youth. He soon realized that there too the moulding process had imprisoned the soul and that youth, also, lacked the spiritual energy and initiative to think and act freely.

Turning from youth he sought in childhood for the untrammelled spirit, which he still believed was to be found in human life.

What did he find? Well, he found just what you and I would find, to-day, if we went to childhood searching for the spirit of freedom.

The child, 'tis true, was more rebellious, more vigorous in his protests against the rules which hindered and thwarted his self expression.

But the desire to create a better state or condition was just as effectively found in childhood as it was in adult life.

Finally, Pestalotzzi discovered the instinct—the desire for freedom—expressed unmistakably in infancy.

He recognized that freedom came into the world as a *fresh impulse* with every child *born* into the world.

Pestalotzzi's experience was the experience of his successor, Froebel.

Froebel passed from the college to the cradle trying to find the clue to true human progress. In the infant he found the self active principle upon which he based his whole educational structure.

Spencer, in his human researches discovered, also, that the infant was the hope of the whole human race.

In no other stage of human development do we find the impulse for freedom of expression—the demand for freedom of opportunity, so strongly manifested as in the infant and very young child. Nowhere else, in the whole human scale, do we find the impulse to *self employment* as in the stage of infancy.

The child wants to climb upstairs, without help, to work his way downstairs. To put on his shoes, to take off his clothes. In fact he wants to do everything in his *own* way. And he *does* do it in his own way unless he is cajoled or forced into submission.

The difficulty that we grown ups experience in dealing with young children is how to relate our faded, worn out interests with his spontaneous, *persistent self activity*.

If the Single Tax could be legislated in tomorrow I believe we would fail to realize any permanent change or benefit.

Free conditions, peopled with humans, who have not expressed themselves creatively, self actively or spontaneously, [since their babyhood] would feel very awkward indeed in a free condition. One of the greatest impediments, today, to the development of the Single Tax lies in the *inability* of men and women to *conceive* the idea of *self employment*, of *self activity*.

Like many reforms which have preceded the Single Tax we are relying too much upon the feeling of revolt and rebellion in adult life. Revolt and rebellion have changed tyrannies but rarely have they given us a foundation for a free condition. Revolt and rebellion are tones of protest. They are not in themselves *constructive*.

A free society, a free condition would be the natural outcome of a spontaneously *self active*, *self employed* body of humans.

It would be the natural expansiveness of their natural *constructive* impulse.

Ernest Crosby and Bolton Hall have seen how important the consideration of the child is to any true advancement. They have recognized that any basic economic condition which we may inaugurate *must* be maintained by our children, and that our children must be educated to live in it. It behooves Single Taxers, therefore, to provide the child with an environment in which he may experience free access to material and free association with other humans so that he may consciously realize that he is a *creative*, *self active*, self developing individual.

Our present order of society prunes and trims the child's nature so that it may be fitted to live in restricted conditions.

The scheme works smoothly enough. Once in a while a complaint is heard, but the usual experience is that humans fatten as they feed.

Single Taxers should take their cue from the founders of our present state of society. We should prepare to fit the child to live in the free human society that we are trying to establish.

The infant cannot be intimidated; cannot be reasoned away from his need; cannot be argued away from his demand; as long as he is protected by his infant consciousness. In childhood, however, he develops mentality to measure and relate consequences. He has discovered from his intercourses with us adults that we have conspired to bend or break him, so he follows the line of the least resistance and the history of his life's progress is that he *continues* along that line.

Impressions may be modified but they are never eradicated. Man once subdued, once enslaved, once subjected to outside force, is fortunate if he can rouse this spirit to *rebel* at added indignity.

When Single Taxers seriously consider their *active* part in the education of the child they will broaden their own outlook and at the same time do more effective work for a true economic state.

If we succeed in fostering the natural impulse and instinct of freedom which

every young child reveals we may reasonably hope—even though we fail to legislate a better economic state—that in rearing fine men and women we may naturally expect a social state which will reveal and express them.

Miss Malone briefly presented the next speaker as "Miss Amy Hicks," and Miss Hicks laughingly protested that she felt entitled to a fuller introduction, but the president responded that "everybody knew her." Miss Hick's topic was "The Open Road," and it was very evident that the speaker had traveled it many times and noted its many possibilities and beauties. Carrying her hearers with her she said:

SYNOPSIS OF MISS HICK'S ADDRESS.

We know that the Single Tax will create conditions of economic freedom for all, but no one can prophesy what these conditions will be. That is, not without coloring them by one's own individual desires, and ideals of freedom, which vary as individuals vary. Therefore the Single Tax might be compared to an open road which leads to all kinds of radical changes in social conditions, which we must be willing to accept as the consequences of freedom.

Our progress along this road is primarily dependent on individual effort. Here is where the Single Tax differs fundamentally from the socialist's doctrine. To the socialists the nature of individualism seems to be competitive rather than stimulative or emulative—therefore their emphasis of this static force. It is always necessary, however, to realize, not only the actuality but the potentiality of a movement and in this case that through the extension of socialistic paternalism, or protection of the individual by the State, the individual would eventually cease to exist except as a mechanical factor in society.

The economical and social theory of the Single Tax adjusts this balance between the social and individual nature of man. It realizes that the dynamic and static forces of life work together, acting and reacting normally one upon the other. Thus the doctrine of Henry George corresponds in its essence to the natural order of life, for the continued existence and advancement of the race is dependent on the struggle made

by the individual in its production of variety of type.

The socialists aim, first to develop the community, then to establish the relation of the unit to the mass. As Single Taxers we believe that the individual, as a component part of the social fabric, must exist *per se*, before its relation to the whole can be established. Therefore, the greater development in the individual, so relatively higher will be the type of communal life of which the individual is a part.

But these units cannot be coercively united. Real progress depends on voluntary association or on the existence of intrinsic harmonies. It comes through unity, not through uniformity. The Single Tax would not bring about revolutionary socialism, it would bring voluntary socialism, or that higher sense of human and social relations which can only come through the union of the parts under normal and natural economic conditions.

Mrs. Anna M. Jackson of the National Purity League, whose subject was "Prostitution," was the next speaker, and in introducing her to her audience, Miss Malone said that this was a subject seldom discussed. Even in newspapers and magazines one might not refer to it except in vague terms such as "the social evil," or "fallen women," but it was only one of the social evils and was no more a matter of fallen women than of fallen men. That in her estimation the best proof that we believe in free speech was to be found in the fact that "Prostitution" was the topic Mrs. Jackson would discuss; it showed we were not afraid of the word, and as long as there was a fear of any word in our minds there was no such thing as free speech possible to us.

On the conclusion of Mrs. Jackson's address Mrs. Christine Ross Barker, the able advocate of "equal pay for equal work," addressed the gathering on the subject of "Wages for Women," with which most interesting talk the occasion, memorable in the history of Single Tax gatherings in this city, came to an end.

MRS. BARKER'S ADDRESS.

Work will not go out of fashion when the Single Tax is established. On the contrary it is idleness that will go out of fashion, and

that by the beautiful law enunciated by Henry George—"nature gives wealth to labor and to nothing but labor." It would not have occurred to me to differentiate between workers (nature does not ask the sex of a laborer) except that I find only a few women and *no men* agree on what to my mind is a plain principle of our philosophy, namely, wages for women. I heard one Single Tax orator say that he believed in privileges—for women; another referred incidently to women and children as naturally dependent upon men and most of all a Single Tax woman said, "You know under the Single Tax men will be so rich and amiable that we can get anything we want out of them." It was these heresies within our own ranks that drove me to specialize—to deny that the earth is for men only and that the Single Tax will raise wages of men only—and to emphasize the fact that our philosophy is built upon the rock of equal rights for *all* including women and special privileges for *none*—not even women. No other house will stand when the rains descend and the floods come.

Under the Single Tax we women will have to worry along without privileges; we will have to get our own wealth and not wheedle it out of the men of our acquaintance. What *I* produce is mine and to no other have I a right to look for wealth of his producing whether I call that other, father, husband or son. So long as women are dependent upon men for a livelihood there can be no normal human relation between them—no real comradeship—no real love. It is a commonplace of our philosophy that the man who is dependent upon another man for a living is that other's slave. Why are we not frank enough to make it an equal part of our propaganda that the woman who is dependant upon a man for a living is that man's slave? This statement is exactly as true as the other. You may call the relation filial or marital or parental and paint a halo about it, but it is *master and slave* just the same, and the sooner woman realizes this the nearer will be the day of her deliverance. Only when each individual is self dependent can one say of another. "This is my beloved," or "this is my friend."

"Men must work and women must weep"

may be pretty poetry, but in real life we are a bit tired of doing all the weeping, and so I say lets dry our eyes and go to work. But you tell us women have already invaded (invaded!) man's territory. The increasing number of women working for wages is cited as one of the most melancholy signs of the times. In my view it is one of the healthiest as it means increasing self respect, and I gladly concede that we have made some progress during the last quarter of a century. But we still have a long way to travel. The woman working in the shop or factory or office must be a spinster or a widow, or she is even yet stared at in monooled disapproval by that sceptreless tyrant, public opinion. No woman with a *live* husband need apply. For her the sign reads, "Back to the Home." She is considered an intruder in the outside industrial world. And why does she leave the home? Because there is too much work and too little wages in the home. Women have so long worked for slaves pay—board and lodging, that they have demoralized the labor market in the home workshop. It is there that women work longest and hardest, it is there that "woman's work is never done," and it is there (the irony of it!) that men claim to "support" them. If every woman—mother, wife or daughter working in the home, would go on strike tomorrow morning before breakfast there would be a wonderful awakening among those upon whom we are said to be dependent, and we might give that word "support" a knock out blow, and men would not feel so comfortably philanthropic as the proprietors of miniature charitable institutions. And that other odious word, "allowance," might receive a quietus and "wages"—just plain decent wages in exchange for work—take its place. And so might we be able to separate the things that belong honorably in the market place from those that are above money and above price.

Political economists must take their share of the blame for woman's status in the home, inasmuch as they have ignored her work as part of the production of wealth. The shopkeeper, it is explained, is as much a producer as the manufacturer. But it is where the shopkeeper stops that production begins for the home maker. The goods delivered at the housekeeper's door are to her

raw material and tools of production and still to be modified by human exertion and adapted by human labor to gratify human desire. This producer also is worthy of her product, this laborer worthy of her wages—and no more. Anything more is charity; anything less is slavery. It is precisely in order that we may keep the best things of life out of the domain of barter that we must take our stand squarely on the ground of working for wages. And if woman's work in the home has got so tangled up with woman's love that it is hard to separate them, then I say let us take our work out of the home into the open labor market. If we bring down wages, we bring down wages; we shall at least save our immortal souls. If we are swept away and no more seen, what of that? We shall make a road to the waters edge. Others will cross over to the Land of Freedom.

The chief beauty of the Single Tax to me is that it will give woman her place in the economic world, and so shall we stand as simple separate persons with our feet planted on the earth, self supporting, self respecting human units, owing no man anything. The Single Tax will not solve all problems, but it will solve absolutely and forever the problems of unearned riches and undersired poverty, and will clear the air of all the rottenness that flows from these two sources and so establish a healthy human fellowship among men and women.

WE acknowledge receipt of a neatly printed pamphlet in memory of Mrs. and Miss Nake of the St. Louis Single Tax League who lost their lives in the sinking of the steamship Columbia last July. It contains the address of Dr. Wm. Preston Hill, of the St. Louis, delivered at the Memorial Service, in October. It is a beautiful tribute to the dead and a forceful presentation of the faith of Single Taxers. Part of this we shall reprint at some future time.

THE Land Values (Scotland) Bill, condemned as a Henry George measure in the House of Lords, nevertheless received 81 votes in that body, more than it could have secured in 1879, the year of the publication of *Progress and Poverty*, in the whole State of California!

HOW TO ACHIEVE THE SINGLE TAX IN ENGLAND.

Editor *Single Tax Review* :

Before me lies a letter from Mr. R. A. Hould, a devoted Single Taxer in Auckland New Zealand, and Hon. Sec. of League there, who writes:—"It often seems to me that it only needs a few of the great dailies to come out in a straightforward way to carry conviction through the land and precipitate a change of policy so swift that the main difficulty would be to apply the brakes to the car of progress swiftly enough to avert a revolutionary capsizing."

That appears to me to be the sanguine view taken generally by people outside the movement for the Taxation of Land Values in this country. Over and over again I am told by correspondents in almost all parts of the world that they are looking for a lead to Great Britain, and that it is here that the Single Tax will achieve its first triumphs. This, notwithstanding the fact that the principle has been adopted both in Australia and New Zealand, that there is a separate entry of Land Values in the great city of New York, and that the people of Fairhope, Ala., U. S. A., are making the place a centre for most effective propaganda work.

And there is much ground for this optimistic view of the situation in this country. The British League for the Taxation of Land Values have issued a useful little pamphlet giving extracts from the speeches (relative to the Taxation of Land Values) made by the Premier (Sir Henry Campbell-Bannerman), in various places on and since December, 1902, and since that was issued we have had him and the Under Secretary for the Colonies (Mr. Winston Churchill) urging the importance of the subject in London and elsewhere. All this makes an exceedingly brave show, and put in print has no doubt much to do with the optimistic conclusions come to by friends of the movement abroad, namely, that Great Britain is on the eve of success in relation to the Taxation of Land Values.

I am old enough to have been brought into contact with some of the leaders of the Chartist movement of the first half of last century, one of whom, in his last days, I

well remember to frequently use the phrase: "Words are but wind; actions speak the mind." I need not repeat the "words" we have had on this question; but a few of the "actions" of those who have given our friends abroad so roseate a view of the situation here will be sufficient to illustrate my meaning.

Let us take the Premier. The Taxation of Land Values had no stancher supporter than "C. B." during the years of his "greater freedom and less responsibility"—that is to say when out of office. Almost the last words we had from him was that it was his purpose to make "the land less a pleasure ground for the rich and more a treasure house for the nation." I have before me utterances of his which led many to believe that as soon as he came into office a measure would be immediately proposed for the Taxation of Land Values. Some were sanguine enough to believe that the principle would be included in the first Budget.

Alas, the "actions" of the Prime Minister belie his words. Not only is the time of Parliament taken up with measures which make the Taxation of Land Values far more difficult of achievement and very much add to the value of land and the consequent power of those who hold it, but the promised legislation on the subject is now made contingent on so many preliminary measures, as to make it possible for the Government to postpone actual legislation on the subject until the Greek Kalends.

The truth of this is easily demonstrated. First of all we are told that the Taxation of Land Values must be preceded by a Valuation Bill, then that the Valuation Bill is no good until the rating authorities are reformed, and finally the Prime Minister has discovered an excellent loophole for escape against any effective measure for the Taxation of Land Values by assuring the "interests" that "the Government does not contemplate going back upon existing contracts or invading rights sanctioned by the State. One item of this trinity of obstacles is enough to kill all hope in the breasts of Single Taxers who rely on the Government for help. The reform of rating authorities has been a task to which Governments have addressed themselves most unsuccessfully during the last half-century. These

people are not susceptible of reform, and can only be abolished by the operation of the Single Tax. As to "existing contracts" and "rights sanctioned by the State," well, if this Government is not prepared to go beyond that, there is an end to the matter.

In my opinion the British League for the Taxation of Land Values has been side-tracked by the acceptance of the Liberal Government's "window-dressing." They have failed to recognize the fact that Single Taxers are not rate reformers, but landowner eliminators. Tolstoy voiced our conviction when he said: "Henry George has solved the problem of land tenure and taxation so well that committees might be appointed to carry out his views to-morrow morning." It is not, therefore, as I am sorry to say the Editor of "Land Values" lays down—"the duty of all land reformers in this country. * * * clearly to push on the work of getting land valued and taxed." The proposal for a Valuation Bill and the subsequent one of reforming the rating authorities are blinds for Single Taxers which it is to be feared our friends have too readily adjusted on their faces. The battle will not be gained until Single Taxers take their coats off and fight as such. If we are going to be led into side-tracks, involving interminable struggles over questions of valuing and rating reforms, we shall never see the end of the struggle. Henry George's view is correct. Land is out of doors, within the sight of all men, and the difficulty of arriving at its proper value by the present rating authorities would not be half so great as is experienced at present in valuing improvements. So we had better have nothing to do with these side-tracks, but go on with our demand for the Taxation of Land Values.

Whilst there is no reason for despondency as to the ultimate triumph of Single Tax, I am convinced success is not coming in the way people think, and not at all from anything the present Government will do. One of my correspondents is a rural postman who for more than a generation has tramped the highways and byeways of one of our most interesting counties. He owes our vicious land system a grudge. When he and his brothers and sisters were very young a "lord of the soil" turned them out and cleared the land of their dwelling, and

for sometime they were brought up in a friendly barn. He is an ardent Single Taxer, but is muzzled, our great State department owning the souls as well as the bodies of their employes. In another seven years, he tells me, he will be unmuzzled, that is to say, he will retire on pension. He longs to work for the cause, but dare not say a word or attend a meeting in the capacity of speaker, for fear of discharge and the consequent loss of his pension.

I have assured this rural postman that he will be in good time, for in seven years we shall be in the thick of the fight. The present aspect of things cannot be taken to mean success. According to appearances either the British League for the Taxation of Land Values has captured the Government, or it is being used by the Government for party purposes. Appearances are deceptive. Notwithstanding that the League has a Sessional Committee of Members of Parliament, that our President (recently resigned), has been found an office in the Liberal Administration, and that the Joint Committee for the carrying on of the work of the League now sits regularly almost within the precincts of the House of Commons, friends of the movement will be greatly disappointed if they accept these things as a guarantee of the near approach of a triumph for the Single Tax.

When you consider what the Single Tax will accomplish, it is impossible to conceive that the House of Parliament ever would consent to efface themselves by the adoption of it. The graft, privileges and exclusiveness of the members of both Houses could not exist alongside of the carrying out of Henry George's principles. "Graft in England," by Frederick C. Howe, which appeared in "The American Magazine" for February last, shows very clearly how the "ruling classes" saddle and ride the British taxpayer by means of our Parliamentary institutions. Are these men going to willingly efface themselves? Not if they know it, and can help it. The extraordinary backsliding of the Prime Minister on the question of the Taxation of Land Values can only be accounted for by the presumption that he has received "a straight tip" that he must not proceed in so dangerous a policy, which threatens "the sacred rights

of property" and other cherished institutions of this country.

It is certain we shall not make headway until the Single Tax party is entirely distinct from any political party, and fights for its own hand. Ours is a distinctly moral and religious movement, and it is besmirched and hindered by hitching it on to any political party machine. In order to win, we must associate with us men and women of all parties and creeds.

Neither shall we gain anything from Parliament. This question will have to be solved by the people themselves, in their own communities. At the best of times, Parliament is an unwieldy and almost impossible machine. It is worse than that. It cannot accomplish any good. All its actions are evil, and the most we can expect from it, under coercion, is that it will abstain from evil doing. We desire that Parliament shall let us alone, shall not tax our industries, shall cease from class legislation—shall allow us to work out our own salvation.

I am glad to see that this important point is just beginning to be recognized in Ireland, and as a consequence we have the rise of the Sinn Fein party. For more than a generation the Irish people have been putting their hands deep down into their pockets, and requesting their friends in the United States and elsewhere to do the same, for the purpose of maintaining a large body of Members of Parliament (the Irish Parliamentary party) at St. Stephen's. It has been an utter failure. By the peddling policy of so-called land reform land in Ireland has more than doubled its value and the power of the holders of land has been commensurately increased. The consequence is that the people of that unfortunate country are poorer than ever, and the frightful weight of tax is crushing all hope and life out of them. The contributions of American sympathisers and the wages of Irish servant girls and laborers in this country and abroad alike find their way into pockets of Irish landlords.

So now at last we have the Sinn Fein party. They are late on the job, but better late than never. When Henry George was in Ireland about a quarter of a century ago he and Michael Davitt told the people that

their grievance was economic and not political, and that they could only deal effectually with the landlords through taxation. But this did not meet the view of the Irish Parliamentary party. Michael Davitt was compelled to relinquish his connection with George, and the latter was quietly ignored. That was a big blunder, and it has cost poor Ireland much suffering in mind, body, and estate. They are now beginning to find out their mistake, and a prominent plank in the platform of the Sinn Fien party is the refusal to pay taxation.

The Sinn Fiens are going to set up a voluntary House of Assembly and Courts of Justice in Dublin, and do for themselves what they have looked for in vain to the Parliament at Westminster to do for them. A number of surprising adhesions have already been made to their ranks, and in a while no doubt they will be able to convince John Redmond and his colleagues that there is really nothing that they can do at Westminster that cannot be more cheaply and efficiently accomplished in Dublin. The Irish leader is already stealing their thunder.

This principle of passive resistance, for that is what it really means, is spreading like an epidemic in the United Kingdom. By it the Anti-vaccinators have accomplished nearly all they set out for. Lately the Government have been compelled to install quite a revolutionary Minister of Education by the passive resistance of certain Nonconformists. A Metropolitan Borough, by a mere threat of abstention from levying its Education rate, brought the late Tory Government to its knees with the promise of a measure for the equalization of London rates, a promise which they did not live long enough to fulfil.

But the most significant illustration of the success of the principle of passive resistance comes from Scotland, and is pertinent to the matter we are now discussing. In the House of Commons on August 6th last, the Scottish Lord Advocate (Mr. Shaw), in answer to Mr. A. J. Balfour, told the story of the Island of Barra, where the inhabitants pay no rent, and the taxgatherer and inland revenue officer dare not show their faces. These people found an island of small extent which was "owned" but utterly neglected by a rich man. They

did what the people in all parts of the United Kingdom are doing every day. That is to say that by their presence and industry they imparted value to this land, and then the "proprietor" demanded rent and the State demanded taxes. They refused both, and so far they have succeeded in maintaining their position. The people of the United Kingdom could fight out this question of the robbery by taxation in that island, for it is exactly the same question that they will have to deal with sooner or later in London or Lancashire.

My contention is that Single Taxers can only settle this question by the adoption of the principle of passive resistance. It is a mere waste of time and effort to expect that Parliament and the privileged classes will efface themselves by conceding this great reform. And yet that is the expectancy of social reformers and many Single Taxers. For instance, The Labor party are beginning the very same useless and impoverishing methods that the Irish have conspicuously failed with during the last quarter of a century. They have inaugurated a Parliamentary party; they are going up and down the world with appeals for subscriptions to maintain these men in practical idleness during the greater part of a year in the Metropolis; and they are calling upon the Government to do this, that, and the other for them. English reformers will meet with the same failure as Irish reformers have met with, and it is to be hoped that they will not have to wait so long for its demonstration as their brethren across the channel have had to do.

There is no hope from London. But in the municipalities Single Taxers can win the day if they will only go the right way about it. Let them capture the local authorities, a thing which ought not to be very difficult, for the people are sick almost unto death of the frightful burdens now foisted on to their industries by the present corrupt system of taxation and local rating. The weight is increasing and will be added to enormously if the palliative measures now proposed are carried out. The ear of the ratepayer can be gained by showing him that he is really a party to his own spoiling by consenting to pay robber rates and taxes, and that his difficulties will melt away by the Taxation of Land Values

and the consequent lifting of other taxes. With a majority of Single Taxers on the local authorities, the way will be clear for immediate action by means of passive resistance. Such a movement would be irresistible.

Parliament could not if they would, coerce local authorities. It is objected that Irish members who refuse to attend the Parliament at Westminster could be sent to gaol, and distress warrants issued for the recovery of rates and taxes. What difference would it make if eighty men were sent to gaol, and how is it possible to coerce a whole nation? The same argument applies to English municipalities. The adoption of the policy I recommend in say, half-a-dozen municipalities in Great Britain would ensure a complete victory for Single Taxers.

JOHN BAGOT.

MR. JOSEPH FELS IS DISPOSED TO
AGREE WITH MR. BAGOT.

Editor Single Tax Review:

I must agree with Mr. Bagot largely. As I have maintained right along that, even though the majority of the 670 members of Parliament known as the Liberal party, are, in a way, pledged to the promotion of the taxation of land values, this will amount to but little. The Liberal party is largely made up of men of the middle class, who are Conservative in their politics though calling themselves Liberals—a not inconsiderable number of them are landowners and monopolists; scores of them are large employers of labor, and, in my opinion, the majority are really too conservative to either want to understand or grasp what the taxation of land values will lead to. Great respect for traditions permeates Parliament. I think there is greater hope from the influence of the thirty purely Labor members of Parliament than from the already pledged Liberal members, whatever our friends on this side may think or expect to the contrary notwithstanding.

I have taken every opportunity that comes in my way to impress on all land reformers of our stripe that, if anything is to be done, we must cultivate and educate the rank and file of the common people, even to the ex-

tent of joining in at Labor and Socialist meetings. The word "Socialist" has many meanings, but they all agree in land reforms. With many others more prominent than myself, I have come to object to the habit of our people ignoring what may be called "The Socialists." They are a growing body of men both here, in America, in Germany, and in every other country that must be counted with.

JOSEPH FELS.

LONDON, Eng.

REPLY TO MR. BAGOT BY JOHN PAUL.

Editor Single Tax Review:

Mr. Bagot, as far as I can make out, desires to warn Single Taxers abroad that the rosy views of the propaganda they receive do not in his view account for much. They make a "brave show" he says, but he is old enough to know better. He gives a "trinity of obstacles" in the way, "enough to kill all hope in the breasts of Single Taxers who rely on the Government for help." Further Mr. Bagot says that in his opinion "the British League for the taxation of land values, (I suppose he means Leagues,) has been side-tracked by the acceptance of the liberal government's window dressing, and that "the battle will not be gained until Single Taxers take their coats off and fight as such;" that the policies being promoted by the government are blinds which we poor fools have too readily adjusted on our faces. We are evidently a poor lot and the movement in a bad way. Yet there is a gleam of encouragement for our friends in the back-woods, and at the out-posts of the movement, who are stimulated by our progress. Mr. Bagot has assured his rural postman that he will retire in time, seven years hence, to be in the thick of the fight. The present "appearances are deceptive" but in seven years the passive resisters will be in evidence and success at our doorsteps. I mean at the doorsteps of the Single Taxers.

It is impossible to conceive, says Mr. Bagot, that the Houses of Parliament ever would consent to efface themselves by the adoption of the Single Tax. It is consoling to know that they will do so in seven years. Mr. Bagot next lays it down that we must not ally ourselves with any political party

and that in order to win we must associate with us men and women of all parties and creeds. Well I am writing these words in a temporary shop in the city of Leeds where we are organizing a mass meeting to be addressed by Mr. Alexander Ure, M. P., Solicitor General for Scotland. We have billed the city and are in communication with the trades council, labor unions, Irish National Leagues, Liberal and Socialist Societies, whose members are helping to make the meeting a successful one. We are appealing to all classes and have the help of all democratic bodies in the work of organization. This is new territory for us; the task is a stiff business, and in it, I fancy, we are entitled to Mr. Bagot's good will, if we may not have his aid. Instead, at your request Mr. Editor, we have to stop and reply to Mr. Bagot's misleading statements. I submit this effort now being made at Leeds is similar to our work in other places, where we have, and with success, endeavored by these identical means to bring our question not before a section of the people, but before the whole people. Mr. Bagot does not trust the liberal Prime Minister, nor the party he leads. Well I do not propose to waste time apologizing for either. What Mr. Bagot has to do is to go ahead with the propaganda. "Educate the people," said Henry George, "and the members of Parliament will tumble over each other in their haste to carry our question." It is to the everlasting credit of the Prime Minister and many leading liberal members of Parliament that they have logically joined us in our educational efforts. We owe something to the Solicitor General for Scotland for his distinguished services to our movement as chairman of the select committee of the House of Commons on the Scottish bill 1906 and since, for his really brilliant platform exposition. Mr. Bagot may not like Mr. Ure because he is a member of a liberal government, but he must in fairness concede his ability and courage in the fight.

I do not propose to deal with Mr. Bagot's idea of advancing the movement by passive resistance. I am just a bit afraid that his idea of working the municipalities in that direction go but to show him to be a man living out of season.

The organized British Single Taxers are living in their own day, doing the work

that can be done in every sphere of thought and action and they are doing this with every sign of encouragement. In the political field we are winning our way to the amazement of many who think their own particular question has been set aside in favor of the taxation of land values. Meanwhile we are not resting by the way, nor trusting too much to the Government. Meetings are being promoted and literature is being published and circulated. Our organizations and our men everywhere were never more active. Perhaps at the end of seven years even Mr. Bagot may admit that we have done something to prevent his postman friend with what he terms the "thick of the fight." JOHN PAUL.

LEEDS, Eng.

EDITOR'S COMMENT.

(The REVIEW has printed Mr. Bagot's communication with a good deal of hesitation. But within reasonable limits the REVIEW is an open forum. Nor does the editor on all occasions deem it his duty to obtrude his own views where they differ with those of his correspondents. But he claims for himself the right which is permitted to the REVIEW's contributors to express himself on any point that may be in controversy.

In the present instance he desires to do so with some emphasis. He regrets that there should appear anywhere in the columns of the REVIEW what seems to us a petulant and ungenerous criticism of the Prime Minister. To allow such criticism to appear without a disclaimer would be a shocking disloyalty to a statesman who has rendered the movement for the taxation of land values such distinguished services. We owe much to Sir Campbell-Bannerman for his sound and fearless advocacy of our cause, both inside and outside the House of Commons. He has the confidence of the great body of British Single Taxers, and that should count for much with us, even if the facts did not tell their own story. From his high position he has done noble service in promoting our ideas and in affirming the taxation of land values as a question of immediate practical politics. That the Valuation Bill for Scotland is not the law of the land to-day is no fault of the Prime Minister; it is due, as our readers

know, to its rejection by the House of Lords. This bill had the support of Single Taxers of the United Kingdom as the first necessary step towards the taxation of land values and the untaxing of improvements.

How then can Mr. Bagot justify his sneers at the Liberal Party and its leaders when they have done all that men in their office can do? How can he say that they are not to be relied upon and refuse them credit for what they have done? He can only do so on the assumption that they foresaw the action of the House of Lords in rendering nugatory the legislation they sought to put into effect, and we do not understand Mr. Bagot to hazard a presumption so preposterous.

That man is blind indeed who does not recognize that the movement in Great Britain owes much of its recent progress to three men speaking with the authority conferred by official eminence—Sir Henry Campbell-Bannerman, Alexander Ure, and Winston Churchill. British political history furnishes few instances where a party in power has ventured to hazard its fortunes on the advocacy of a movement, which notwithstanding the progress it has made, has not yet arrived at a point where we can predict what would become of it in a general parliamentary election. For this reason, we repeat, to refuse these men the continuance of the confidence they have so notably earned would be an act of shocking disloyalty.

Editor SINGLE TAX REVIEW.

PROPOSED AMENDMENT TO OREGON STATE CONSTITUTION.

“Excepting that all dwelling houses, barns, sheds, outhouses, and all other appurtenances thereto, all machinery and buildings used exclusively for manufacturing purposes, and the appurtenances thereto, all fences, farm machinery and appliances used as such, all fruit trees, vines, shrubs and all other improvements on farms, all live stock, all household furniture in use, and all tools owned by workmen and in use, shall be exempt from taxation.”

SEE that the Single Tax comrade whom you meet is a subscriber to the REVIEW Take his subscription and forward it.

CHARLES H. INGERSOLL.

TREASURER AMERICAN SINGLE TAX LEAGUE.

(See *Frontispiece*.)

Charles Henry Ingersoll is the youngest of nine children of Orville B. and Mary B. Ingersoll.

He was born Oct. 29th, 1865. The only school education he received was at the Delta, Michigan, Mills School House, and a night school course in New York.

In 1881 at the age of 16, when he was about to enter the Michigan Agricultural College, an invitation to visit New York came and was accepted. This visit was not spent in seeing the sights, but in a preparatory business course with his brother then struggling for a foothold. Feeling strongly held by obligation as well as love for farming and the old homestead, he returned and was settled at home after a stay of a year, when an alluring offer was made by his brother for a period of three months. This was accepted, but not only was its expiration overlooked, but also the remuneration, so complete was the absorption in common interest.

In the course of two years, however, Charles again returned to the farm with the expectation of staying, but either through the influence of business ties, or by reason of the sharp contrast of prospects, he found himself in 1887 in New York, and as a reward for his helpfulness, a full partner with his brother.

The first year or two their business of making rubber stamps amounted to about \$5,000 gross, but it steadily increased, until the firm began making the “dollar watch.” Hundreds of thousands of these are now disposed of annually. A business the cash capital of which amounted to a few hundred dollars has now grown to proportions which give employment to many hundreds of well paid workingmen. Thousands of dollars are expended annually in advertising, and the success of the business has grown steadily in the face of the keenest competition. The farmer’s boy has become a prominent and successful business man, and the firm of Robt H. Ingersoll & Brother is known not only nationally but wherever the “dollar watch” is sold, which includes practically every country in the world.

But business success and the engrossing

details of the administration of affairs demanding the closest attention has not spoiled the citizen. Mr. Ingersoll has found time to direct his keenly active mind to those problems which most business men are content to leave to the politicians, to which disposition is due the present confusion of both business and politics. Nor has this been an activity confined to the closet and the library. Among the organizations to which he belongs, and in the work of which he is no negligible factor, are the New Jersey State Federation, the Civics Club of the Oranges, the National Municipal League, the Michigan Society, Executive Committee of the New York Tax Reform Association, the People's Institute, the American Forestry Association, the American Single Tax League, and many local organizations in the Oranges and elsewhere.

In July, 1898, Mr. Ingersoll married Miss Eleanor Bond, of Brooklyn. He has four daughters. He is a resident of South Orange, N. J. where his home is noted for its hospitality.

This is a brief biography of a man who presents an inspiring example to those who would unite a successful business career with a life of active service to the higher aims of humanity. Mr. Ingersoll has proved that the two are not incompatible. Without ostentation, but in the same quiet business like way in which he has won his place in the commercial world he has gone ahead in his civic work, doing what his hands found to do, shirking no responsibility, and contributing generously from his purse to such calls as were made upon him by those who could demonstrate to him the value of any means of social help or popular enlightenment. Especially in that cause of emancipation which we know as the Single Tax movement indebted to him for generous contributions and incessant activity in the originating of plans for its advancement.

MR. CHAS. HECHT, of N. Y. City, and Lakewood, N. J., has left for Bermuda in search of health.

ONE will work with more spirit and energy for the cause if he is kept in touch with what is being done. This is the office the REVIEW serves.

TREASURER LEUBUSCHER'S REPORT

Frederick C. Leubuscher, Treasurer of the American Single Tax Conference Committee has rendered his report to that committee. This report shows as follows:

Receipts:

From subscribers.....	\$1,745.58
From collections at Murray Hill Lyceum.....	154.50
From surplus of Murphy dinner..	13.00
	<u>\$1,913.08</u>

The disbursements for printing, hall hire, postage and salary of William Casey, clerk of the committee, amounted to \$1,484.11 and the balance \$428.97 has been turned over to Treasurer Ingersoll, of the American Single Tax League.

Mr. Leubuscher deserves the thanks of all concerned for his self-sacrificing labors taken from the hours of an exacting legal profession.

THE NEW YORK WORLD ON TOM JOHNSON.

The N. Y. *World* of Feb. 19th contained a column account of Tom L. Johnson's political career together with an editorial including him among "Democratic Presidential Names." It is difficult for the *World* to be accurate—even more difficult for it to be just. It speaks of Johnson as a "socialistic candidate," and as "favoring all of Bryan's socialistic theories." Of course, it would be an entire waste of time to point out to the *World* that Johnson's theories of government are individualistic—save in those few concerns which for the protection of individualism must be socialized, and that as a matter of fact Johnson's theories of government would entail the substitution of pure individualism for the paternalistic and socialistic legislation of to-day. But to say even this is a waste of time when addressed to a paper whose socialism includes the advocacy of an income tax, the retention of the tariff, and the present system of taxation, which is compulsory communism. All these the *World* would be quite surprised to learn are socialistic—so little does it know even of definitions. Socialism is merely an epi-

that—what papers of the class of the *World* really dread is the socialism of the poor; the socialism of the rich it is fighting to retain. But Johnson is against both kinds.

The *World* nevertheless contrives to speak of Johnson in high terms:

"Personally he is one of the most genial and affable men in public life. He is a big, well rounded man with "good fellow" stamped all over his personality. His smile is one of the most powerful campaign arguments, and his refusal to be perturbed is another. His chuckle is contagious, but behind it is the ability to emphasize the seriousness of any point he is anxious to drive home."

PHILADELPHIA.

LESSON IN ECONOMICS FROM MOVING PICTURE SHOWS LOST ON THE RETAIL MERCHANT—THE SINGLE TAX SOCIETY BENEFITS BY PHILADELPHIA BLUE LAWS—SUNDAY NIGHT MEETINGS ON MARKET STREET.

In the last two years "Old Philadelphia" has had in one respect the appearance of a real live city. Our main thoroughfare, since the advent of moving picture business, has been turned into a regular midway. At present there are located on Market Street, between Eighth Street and the City Hall, thirteen such places, each in turn pouring forth volumes of various noises. So keen has the competition become that the proprietors of some of these places have engaged the services of a female or male orchestra to take the place of the former screeching sounds of the phonograph.

There is no lack of industry or thrift on the part of the proprietors of these places; nothing is too good for them in the way of ornamental decoration. Buildings which a few years ago were nothing more than dingy shacks are to-day little palaces, with their ornamental fronts covered with electric lights which shine forth in the night air like diamonds.

To some it seems peculiar that this new business venture, which in its way is serving in educating and enlightening its patrons on subjects and occurrences in all parts of the world, should receive the condem-

nation of other business men in entirely different lines. Only a few months ago old established firms were up in arms against what they called a constant nuisance, and it looked for a while as though this new business would get its quietus. Quite an agitation was carried on through the newspapers, and the subject was on most everyone's tongue; but at no time did the writer see pointed out the real reason for this opposition.

With the advent of this new business there came an increased demand for locations formerly tenanted by old established firms. As the leases expired the owners were able to ask increased rentals for these particular locations. In many instances investors seeking locations for this new business paid double the amount paid by the old tenant, and did so on short term leases. In the long run this meant an increasing rental for all of the adjoining property. It seems pretty difficult for the average business man to recognize that the increasing value which attaches to land arises only because of the increasing presence and activities of large groups of people, and foolishly enough it is little wonder that the objection to the moving picture business was made on other grounds.

Handicapped as they are by having to pay enormous rentals for locations, this new enterprise is compelled by the old blue laws to close their places on Sundays. After spending large sums in remodeling these old buildings and fitting them up to suit their purpose, they created in the operation the finest little halls, with the best locations in Philadelphia, for Sunday public meetings. "The Single Tax Society" recognized this important advantage, and as early as October appointed a committee to ascertain whether one of these places could be rented for Sunday evening meetings. After interviewing several of the proprietors of these places, the committee was able to report that Mr. Mark M. Ditenfass, the proprietor of "Fairyland", at 1319 Market Street would rent his place for our purpose.

Since November "The Single Tax Society" has been conducting public meetings every Sunday evening at this address. Every meeting except one has been a packed house, and it is estimated that these are the best Single Tax meetings held in Phila-

delphia in the last five years. Being located on the first floor on a level with the pavement, and, aided by the use of electric lights on the front of the building, we are thereby able to get a new audience every week. We have in a very large degree solved the problem of getting strangers to attend Single Tax meetings.

The following is the list of those who have addressed "The Single Tax Society" in its new headquarters: Frank Stephens, Herman V. Hetzel, William L. Ross, James H. Dix, Charles D. Ryan, Thomas Kavanagh, Rev. J. H. Amies, James A. Robinson, Henry W. Hetzel, Haines D. Albright, Prof. Daniel Bachelor, John L. Gould, Richard Chambers, Dr. Edward D. Burrell and W. A. Douglass, of Toronto, Canada.

It is the purpose of the committee in charge to carry on these meetings until the middle of April or the first of May. By that time the weather will be warm enough to begin the open air meetings on the City Hall Plaza, which is less than one hundred feet from the present meeting place.

CHARLES D. RYAN.

RHODE ISLAND.

THE FIGHT BEGUN—TEXT OF THE BILL IN THE LEGISLATURE—FRANK STEPHENS, JOHN J. MURPHY AND JAMES MACGREGOR SPEAK IN PROVIDENCE.

Rhode Island is awakening from her long Rip Van Winkle sleep of a number of times 20 years and is beginning to sit up and take notice.

An association called the Rhode Island Tax Reform Association has been formed. Its platform is as follows: "Local self government is the right of a free people, and every community is entitled thereto in all matters affecting itself alone. The method of taxation by which local revenue shall be collected is such a matter, and each community should have power to decide for itself, without being held back by those indifferent to the injustice and dishonesty of present systems."

Its location is at 198 Westminster St., in the very heart of the shopping district,

which is, of course, to a Single Taxer, the same as saying that it is the most easily reached and therefore the most convenient spot in the city for the greatest number of people. The room is on the third floor of the Narragansett Block, fronting on Westminster St. It is 22 feet by 24 feet, is open at all times and Single Taxers and their friends passing through Providence are cordially invited to avail themselves of its privileges.

The immediate work to which the Rhode Island Tax Reform Association has addressed itself is the preparation for presentation to the General Assembly of a bill giving to the towns and cities of the State local option in taxation. The text of the bill is as follows:

AN ACT—Permitting any town or city to exempt from taxation personal estate, or improvements, or both.

It is enacted by the General Assembly as follows:

Section 1. If at least one-tenth in number of the qualified electors of any town or city shall, twenty days previous to any election of town or city officers, file with the town or city clerk of such town or city a petition that the electors may at such election cast their ballots for or against the exemption from taxation of personal estate, or improvements, or both, such town or city clerk shall give notice of the same in his warrant calling the town, ward or district meetings, and shall at said election provide ballots upon which are printed the question. "Will this town (or city) exempt from taxation personal estate?" or "Will this town (or city) exempt from taxation improvements?" or "Will this town (or city) exempt from taxation personal estate and improvements?" as the case may be. If a majority of the ballots so cast shall be in favor of such exemption, then such property shall be exempt from taxation in such town or city; but if a majority of the ballots so cast shall be against such exemption, then such property shall not be exempt from taxation in such town or city.

Section 2. Whenever any town or city shall so exempt any property from taxation, such town or city may assess its ratable estate in excess of one and one-half per centum of its ratable value.

On January 24th, Mr. Stephens addressed

the Central Trades and Labor Union; on the 25th, he spoke before the Civic Club at Brown University; on the 26th he appeared before the Typographical Union in the afternoon and before the Textile Workers Union at Olneyville in the evening, and on the 29th before the Carpenters' and Joiners Union.

On February 4th, Mr. Stephens received a cordial greeting from the Henry George Club, and on the 5th, he in company with Gov. Garvin and Mayor McCarthy, discussed the hard times before the Carpenters and Joiners Union. On the 11th he addressed the Machinists Union and on the 12th a meeting of prominent professional and business men at the headquarters of The Tax Reform Association. On the 14th the Machinists Union held an open meeting in the large hall of the Labor Temple for the purpose of affording an opportunity for a friendly discussion of Socialism and the Single Tax. Mr. Fred Hurst of Providence spoke in behalf of Socialism and Mr. James Macgregor of New York appeared for the Single Tax. The debate aroused much interest and although no vote was taken on the merits of the question the countenances of the Single Taxers present, "wore the smile that won't come off."

On the 18th Mr. Stephens again met a delegation of prominent professional and business men at headquarters and on the 19th he addressed the Radical Club of Providence, while on the same evening Mr. Murphy of New York, spoke to the Olneyville Business Men's Association. On the 23rd Dr. J. A. McLaughlin spoke to the Textile Worker's Union; his subject being "The vacant lot; Labor's deadly enemy." On the 25th Mr. Stephens addressed the Henry George Club and the Steamfitters' Union and on March 2nd, he addressed the Pawtucket Business Men's Association, while Mr. Lawson Purdy on the same evening spoke before the Economic Club of this city.

On March 3rd Lawson Purdy delivered an address before the Economic Club in Providence. Prof. Charles H. Bullock, of Harvard, and Prof. Henry B. Gardner, of Brown University, also spoke. Mr. Purdy's address was reported at length in the papers of the city. He spoke as follows:

"Rhode Island is weak in the central administration of taxation. It is one of the

few States in which there are practically no statistics available upon which to base a study of local conditions, and local assessors are a law unto themselves, without supervision to direct their work to secure effective administration. The meagre statistics obtainable indicate that the criticisms made by the last Rhode Island Tax Commission are still applicable. The report of that commission showed that the taxes on intangibles are impracticable, unequal and unjust; that taxes on merchandise and machinery are unequal and very difficult to assess, and that the assessment of real estate is often careless and unequal.

"Nature has done much to make Rhode Island an exceedingly attractive State for residence and business, but the people of Rhode Island, by neglecting their public business, have permitted their laws greatly to decrease its attractiveness. Rhode Island can be made and should be made the best State in which to live and do business. You have the most attractive site on the Atlantic coast for summer residences, and families the most wealthy in the United States can easily be induced to make this their legal residence. All that is needed is to stop the attempt to tax intangible property, and to tax real estate equitably. The exemptions of intangibles will be an attractive feature to the manufacturers, and if you follow the example of Pennsylvania and Baltimore by exempting their merchandise and machinery, no manufacturer will hesitate to locate in Rhode Island in preference to any other State, if natural conditions are anywhere near equal. The present law, which permits the exemption of new manufacturing factories for 10 years, cannot be characterized too harshly. It is an outrage to treat persons differently with respect to property of the same nature."

At Pawtucket, Frank Stephens addressed a meeting of the Business Men's Association. He pointed out that in Pennsylvania taxes were not levied on machinery and plants for manufacturing. In Rhode Island manufacturers were largely levied upon in the form of the personal property tax. He made an eloquent plea for reform in the State's method of raising revenue and the adoption of the bill introduced by the revenue reformers.

GEO. D. LIDDELL.

PROVIDENCE, R. I.

**AN ANALYSIS OF THE RHODE ISLAND
SITUATION FROM EX-GOVERNOR
GARVIN.**

A campaign for rational taxation is on in Rhode Island. The State is peculiarly adapted to furnishing an object lesson in the scientific raising of State and municipal revenue.

The constitution imposes no important restrictions upon legislative action in this regard; nearly all municipal revenue and forty per cent. of the State's income come from property taxes imposed locally; the ratio of manufacturers and wage earners exceeds that of any other State; three-fourths of the population is within ten miles of the capitol.

Although the representation of the people in the legislature is very myrist, yet public sentiment is able to influence legislation, as shown by the enactment of a ten-hour law for women and children in 1885; the abolition of the property qualification for voting in 1888; and, since that date, the attainments of the secret ballot, weekly payments, factory inspection and other reforms.

The legislature now in session will probably adjourn early in April. During the month of March, therefore, as has been the case since late in January when the campaign began, effort has been directed to securing the passage of a law granting and home rule in taxation to the several cities towns.

Such work manifestly cannot be spectacular. It has consisted mainly of addresses before labor, business, and reform organizations, and personal interviews with influential men.

It seems surprising that persons of wide information and very high general intelligence have only vague ideas as to the incidence of taxation and its effects. Universally we find that the present system of deriving local revenue is condemned and frequently is denounced in most unsparing terms, but its easy reform by the concentration of taxation upon land values appears to be news to almost all.

However, both employers and employees are disposed to give heed. The industrial depression has struck the city of Providence very heavily.

The estimates made of the number now

out of employment vary from 20,000 to \$9,000 in a population of something over \$00,000. The larger figure is given with details and specifications by representatives of the labor unions. Evidently this is a time for thought. Public works, a public employment bureau, and our plan for local option in taxation are the three propositions advanced for providing employment for those idle.

Through the assistance of the American Single Tax League the Rhode Island Tax Reform Association is supplied with an adequate headquarters. A thoroughly competent agent, Mr. George D. Liddell, of Providence, devotes his time to the work, and Mr. Frank Stephens, of Philadelphia, has rendered invaluable aid.

The Single Taxers of Rhode Island do not include among their numbers men of wealth. There is no reason, however, why such may not be found here, as well as elsewhere, after the merits of the reform are understood and absorbed, but this takes time. At present we are dependent almost wholly for financial resources upon contributions from without the State. The progress thus far made is pronounced satisfactory by those most conversant with what has been done.

The opportunity for an object lesson is here. Evidently the exemption of personal property and improvements by any city or large town in this State would compel other municipalities, both within and without Rhode Island, quickly to follow suit. It would be their only defence against the loss of important industries and the removal of wealthy citizens.

LUCIUS F. C. GARVIN.

THE Equal Opportunity Club of Bayonne, N. J. of which Mrs. William B. Du Bois, Mrs. F. Frohwein and Mrs. J. Peters are the organizers, have taken up the study of Progress and Poverty. Later they propose to take up the tariff question, the Initiative, Referendum and Recall and other questions.

Mrs. JULIA GOLDZIER has opened a school at her home in Bayonne, N. J., for the teaching of Single Tax and Christian Science and what she terms their "at-onement."

**REPORT OF SECRETARY AMERICAN
SINGLE TAX LEAGUE.**

IN WHICH IS INCLUDED FULL AND DETAILED
REPORTS OF THE WORK IN RHODE ISLAND
AND OREGON.—THE LEAGUE CO-OPERATING
WITH THE WORK IN THESE STATES.

The American Single Tax League moved into its new headquarters, 27 Union Square, New York, about the middle of January and immediately commenced the work of getting into communication with the Single Taxers through the country.

The enrollment of names is proceeding with gratifying success, and it is particularly desired that those who have not yet responded to the letter sent out, will do so as soon as possible. The officers of the League believe that in order to have a basis of work, the most complete enrollment possible must be secured.

Single Taxers generally will be interested to know that the League has undertaken to direct to the extent of its ability, practical work for Single Tax in Rhode Island. The constitution of Rhode Island imposes practically no limitation upon the action of the towns and counties within the State as to how their taxes shall be raised, and a law now on the statute books permits towns to exempt real estate or personal property. It does not, however, permit the exemption of improvements apart from the land on which the improvements are located, and owing to the requirement of a personal property qualification for voters, there is some doubt as to the way in which the law exempting personal property from taxation would work, if put in operation.

Under the wise guidance of Ex-Gov. L. F. C. Garvin, aided by Frank Stephens, of Philadelphia, and Geo. D. Liddell, of Providence, the matter has been placed before a number of the leading men in educational, ecclesiastical and business life, in Rhode Island, with the result that a very gratifying number of signatures have been procured in favor of a bill permitting full Local Option.

The work which the League has been doing in Rhode Island has been rendered possible largely by the liberality of Mr. Jos. Fels and Mr. DuPont among others. The

following is a report in detail of the work so far done in Rhode Island.

THE RHODE ISLAND MOVEMENT.

On Friday morning, January 24th, Frank Stephens, of Philadelphia, came to Rhode Island, that being the first practical step towards a Single Tax campaign in that State.

He was sent by the Executive Committee of the American Single Tax League in response to an invitation by the Rhode Island Henry George Club.

On that first evening he made a short address on "The Hard Times" to the Central Trade and Labor Union, some twenty-five or thirty members being present as delegates from as many local labor organizations. Mr. Stephens' proposed remedy for hard times, the Single Tax for municipalities, was listened to with interest.

On Saturday the 25th, upon invitation of Henry B. Gardner, professor of political economy of Brown University, Mr. Stephens addressed the students interested in that study in the Rockefeller Building. Some forty were in attendance and many questions asked and answered.

On Sunday the 26th, in the afternoon he addressed the Typographical Union, one of the most intelligent labor organizations. On the evening of the same day he spoke to a large audience of men and women at Olneyville, a suburb of Providence. The meeting was in a course of Sunday night lectures held by the Textile Union of that center for the manufacture of woolen goods. The hall holds about three hundred and was well filled. The address was followed by an animated discussion participated in by Single Taxers and Socialists. Mr. Stephens' statement that the contest now on was not between the educated and uneducated, nor Republicans and Democrats, nor rich and poor, but between those who were satisfied with present conditions and those who were dissatisfied, did much to disarm opposition among the socialists, and caused a challenge to debate, which had been given and accepted, only to be withdrawn.

Beginning January 28th, Mr. Stephens spent Tuesdays, Wednesdays and Thursdays in the City of Providence. The first day was devoted to securing headquarters.

An ideal room, capable of seating a hundred persons, and in the most central possible location, was hired for one year upon very moderate terms.

Mr. George D. Liddell, President of the Rhode Island Henry George Club, who is a master of the Single Tax doctrine, a very able writer and speaker, has been secured as the local agent of the movement, and will give his entire time to the work.

On Tuesday, February 4th, in the attractive headquarters, Mr. Stephens met with and addressed the Henry George Club. Each member present took one of the printed petitions for circulation. They read as follows:

PETITION FOR LOCAL OPTION IN TAXATION.

To the Honorable, the General Assembly :

"The undersigned, citizens of Rhode Island, respectfully and earnestly petition your Honorable Body to provide by law that any city or town may raise its revenue from land values by voting to exempt from taxation buildings, other improvements on land, and personal property."

Since that time additional blank petitions have been given out, some have been returned filled with signatures and many are still in circulation.

The next evening Mr. Stephens addressed the People's League, which had been invited to meet at the headquarters of the Rhode Island Tax Reform Association—the name given to the local organization and appearing upon a swinging sign in front of 198 Westminister street, Providence, and upon the ground glass door of Room 6. The League is not large numerically, but is composed of men very influential with the people and devoted to the accomplishment of constitutional reform.

On the same evening, in company with the Mayor of Providence, the Hon. P. J. McCarthy, and former Governor Garvin, Mr. Stephens discussed the hard times before the Carpenters and Joiners Union, Local 1520, some twenty-five members being present. One week previously he had addressed Local 94 of the same trade.

Representative Thos. F. Kearney, of Providence, is a member of this union and took an active part in both of these meetings. He stated that of the 1,600 carpenters in

the city nearly seven hundred were out of work.

Upon his next visit to Providence, on Tuesday, Feb. 11th, Mr. Stephens addressed the Machinists' Union with seventy-two members in attendance. An open meeting of the same organization, with a larger number present, was addressed by Mr. James MacGregor, of New York, presenting the Single Tax remedy for hard times, and Mr. Fred Hurst of Providence, advancing the Socialist doctrine. Great interest was manifested, the machinists evidently being impressed with the simplicity of the Single Tax proposition.

Up to this time the larger number of the audiences addressed were labor organizations, but during the daytime the hours were devoted to interviewing men of business influence. Manufacturers, lawyers and members of the General Assembly were found ready to consider favorably the proposition that local option in taxation should be granted to the cities and towns of the State.

As a result of these interviews a number of gentlemen of standing, most of them manufacturers, accepted an invitation to meet Mr. Stephens at headquarters on Wednesday evening, February 12th. They listened with great interest to an exposition of the Single Tax, and subsequently, with one exception, gave formal approval of the platform adopted by the R. I. Tax Reform Association. Other endorsements have since been secured, so that the present situation is well explained by the following, which is the first page of Bulletin No. 1, issued by the Rhode Island Tax Reform Association:

"Home Rule in Taxation,"

Rhode Island Tax Reform Association,
198 Westminister Street.

PLATFORM.

Local self-government is the right of a free people, and every community is entitled thereto. The method of taxation by which local revenue shall be collected is such a matter, and each city and town should have power to decide this for itself, without being held back by those indifferent to the injustice and dishonesty of the present systems.

Approved by—

B. A. Ballou	Chas. H. Harriman
Wm. A. Copeland	Thos. A. O. Gorman
W. H. T. Faunce	Edwin C. Pierce
Edgar W. Martin	Chas. Sisson
L. F. C. Garvin	Willis H. White
Wm. N. McVickar	John C. Pegram

Besides leading manufacturers and business men the list includes the names of the Episcopal Bishop of Rhode Island and the President of Brown University.

On Feb. 19th Mr. Stephens was the guest of the Radical Club of Providence, opening a very interesting discussion upon "Production and Distribution." The Club might properly be called liberal rather than radical, as its membership of 100 includes professors of Brown University, clergymen, lawyers, teachers, business men and wage earners. The evening of the meeting was very inclement, but all of these classes were represented in the thirty-five persons present.

On the same evening Mr. John J. Murphy of New York was the invited speaker at the regular monthly meeting of the Olneyville Business Men's Association. This is a very live organization long established in a suburban center of the City of Providence. Owing to the weather only a small percentage of the numbers usually in attendance heard Mr. Murphy's very able and convincing exposition of "Municipal Taxation." A large proportion of those present seemed to be convinced of the superiority of a tax on land values over the present method of raising city revenue. This is a promising field to cultivate. Indeed the business men's organizations of the State have been very hospitable to Single Tax speakers. The Economic Club of Providence, at whose dinners 250 men of affairs were wont to listen to both sides of live questions, has invited Lawson Purdy of New York to open its next discussion upon the subject "Practical Reform in State and Municipal Taxation." The other speakers announced are Chas. J. Bullock, Professor of Economics, Harvard University, and Henry B. Gardner, Professor of Economics, Brown University. On the same evening Mr. Stephens is to speak before the Pawtucket Business Men's Association upon "The City's Income."

Beginning with Friday, Feb. 28th, Mr.

Stephens is to be in Rhode Island most of the time. Arrangements are being made for reaching and interesting manufacturers, merchants and professional men throughout the month of March.

It is expected that the legislature will adjourn to meet again in the course of the year, about the 1st of April.

Appended is a copy of the local option act now pending in the Rhode Island General Assembly.

AN ACT IN AMENDMENT OF CHAPTER 46 OF THE GENERAL LAWS "OF THE LEVY AND ASSESSMENT OF TAXES."

It is enacted by the General Assembly as follows :

Section 1.—Section 8 of Chapter 46 of the General Laws is hereby amended so as to read as follows :

"Section 8.—The assessors shall make a list containing the true, full and fair cash value of all the ratable estate in the town, placing land, improvements and personal estate in three separate columns, and distinguishing those who give in an account from those who do not, and shall apportion the tax accordingly."

The American Single Tax League has communicated with the leaders of the struggle for a Constitutional Amendment in Oregon. The Oregon Single Taxers are making the bold stroke of endeavoring by means of the initiative, to amend the Constitution of Oregon in such a way as to take it out of the power of the legislature to impose taxes on improvements or personal property.

The following report from the Secretary of the Oregon Tax Reform League is herewith given :

OREGON TAX REFORM ASSOCIATION AND ITS WORK TO DATE—REPORT OF SECRETARY CRIDGE.

We have the situation well in hand, lacking only means as yet to carry on a vigorous and winning campaign. The leading local daily publishes nearly everything we write.

The other leading daily opposes it vigorously, but frequently publishes communications and news in its favor. Many papers throughout the State have declared for it, and others denounced it. The demand for

lecturers to instruct country audiences concerning it come to us daily. We cannot plan a campaign of speakers because our financial energies were strained to the limit in getting our proposition on the ballot and praying for the printing of the argument in its favor which is sent by the State officially to every voter. An answer to it is being prepared, we understand, which will also be circulated with our argument in the same pamphlet which will be an utter demolition of the entire Single Tax fallacy in general and the Amendment in particular! To this we hope to reply with a special article in the *Daily Journal* covering a page giving up-to-date facts and figures, local instances, etc., which will be circulated over the State. It is merely a matter of funds for legitimate education of the people. Some 20,000 copies of this edition will be printed, so we are assured, and the paper is read all over the State.

There are 19 Initiative and Referendary propositions on the ballot, but none of them—and scarcely all of them put together—have provoked the discussion ours has already.

Oregon is larger than all New England, and is sparsely populated. Probably about 110,000 votes will be cast at the State election. It goes overwhelmingly Republican nearly all the time, but sometimes elects a Democratic Governor. We have one now in his second four-year term. We therefore want not so much volunteer speakers and in discriminate circulation from outside of literature not adapted to the local conditions, as means to carry out a purely Oregon campaign.

Any Single Taxers possessing definite facts in regard to the results of exempting manufacturing plants from taxation are requested to forward them, as such documents are of great value in pushing the campaign.

A few authentic facts along this line will be worth many arguments without them.

The reason we adopted the amendment proposed was that to provide for local option would have required several separate amendments to the Constitution, all of which would have to carry in order to make any of them effective. Also, there had been a 800 dollar exemption of furniture from taxation knocked out by the Supreme

Court of the State, which it was likely would be placed in this clause of the Constitution and submitted if we did not jump in. At first we had two amendments, one with manufactures exempted, the other with the rest, but on account of the cost of securing petitions and in order to secure co-operation with some influential members we finally combined them.

Should our campaign fail we will go right on with the fight, and prepare another amendment more sweeping and with the education given for two years to the people undoubtedly carry it.

Among our able co-workers is Mrs. Clara H. Waldo, for many years State lecturer for the Grange, an avowed Single Tax woman. She has set the thinking farmers to reading Henry George, Judge Maguire's speeches, Tom Johnson's talks, has told them of the progress of New Zealand, and kept them considering local tax questions.

A. D. CRIDGE.

PORTLAND, Oregon.

The American Single Tax League wishes it to be understood that its headquarters at 27 Union Square are at the disposal of Single Taxers visiting New York City and would take it as a favor if the Single Taxers visiting the city would make it a point to call, leaving their street addresses.

The following letter outlines the plan upon which the League proposes to proceed.

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

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

Third—To procure and circulate through every channel, popular Single Tax literature, especially tracts and cheap editions in cooperation with Mr. E. B. Swinney's work, also the Land Question, Social Problems, etc.

Fourth—A unique neighborhood library plan.

Fifth—Extension of lecture courses.

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

We do not intend to dictate a program; that would be forced and unnatural; the great body of us land value taxationists must continue to do the work. We wish to know where we should help and what efforts should have organized help.

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

In any case, do not neglect to enroll and to send us names on slips received.

JOHN J. MURPHY,

Sec'y American Single Tax League.

WOMAN'S NATIONAL SINGLE TAX CONFERENCE IN MAY.

The 8th Annual Conference of the Woman's National Single Tax League will be held in Washington, D. C., on Friday, Saturday and Sunday, May 15th, 16th and 17th, 1908. As Washington is one of the most attractive cities in the nation to visit, and as this will be one of the most interesting conferences the League has ever held, the Executive Board hopes that all Single Taxers who expect to visit Washington in the near future will remember the dates of the conference and arrange to be there at that time.

Two meetings on Friday which are to be made especially attractive for women, a dinner Saturday evening and a public meeting at the Young Men's Christian Association on Sunday afternoon, will be features of the conference. Any Single Tax women who are not members of affiliated clubs, may become individual members with all privileges, by applying to the treasurer Dr. Mary D. Hussey—East Orange, N. J. and sending the annual dues \$1.00.

Any information in regard to the conference will be gladly sent by Mrs. Minnie B. Ryan, 485 Hancock St. Brooklyn, N. Y., or Mrs. Jennie L. Munroe, 1441 Clifton St., N. W. Washington, D. C.

GEORGE WALLACE still continues his interesting communications to the South Side Observer of Rockville Centre, N. Y.

News—Foreign.

GREAT BRITAIN.

THE FIGHT RENEWED IN THE COMMONS—THE KING'S SPEECH CONVEYS ASSURANCE OF THE GOVERNMENT'S POLICY—CARRYING THE WAR INTO IRELAND—ALEXANDER URE IN BELFAST.

At times there have been murmurings of discontent at the manner in which the government was dealing with the question of taxing land values. These ought to cease after recent events in the House of Commons. In my last letter I had to report the rejection by the House of Lords of the Scottish Valuation Bill which had been passed by the Commons by a majority of about four to one. During the recess Mr. Ure and other members of the government assured us that the Scottish Bill would be sent back and that an English bill would also be brought forward. Well, Parliament re-assembled on Jan. 29th and was opened by their Majesties in person.

To Single Taxers the points of chief interest in the King's speech were the promise of a bill to "Amend the Valuation of Property, in England and Wales for the assessment of Imperial and Local Charges" and further the promise that "the bills relating to the Scottish Land and Valuation which were introduced last session but failed to become law will again be submitted to you."

On Thursday, Feb. 13th, the morning papers contained such headlines as—

"THE FIGHT WITH LORDS COMMENCED."

"SCOTTISH LAND BILLS TO BE SENT BACK."

"THE PREMIER'S RESOLUTION."

These carried a hope to the democracy, for they were an indication that the Prime Minister was sufficiently restored to health and strength to take the lead of the progressive forces in the House of Commons, and that under his leadership the attack upon the House of Landlords would be thorough and effective.

In the discussion on the bill in the House of Lords last session it was contended by Lord Landsdown that there was not sufficient time to properly discuss the bill. "If we refuse" said he, "to read this bill a second time, I trust it will be reintroduced."

On Tuesday, Feby. 13th, the Prime Minister moved his guillotine resolution which allowed only three days for the various stages of the two bills to pass through the Commons.

As he (the Prime Minister) said:

"It is to gratify this wish of Lord Landowne, which I admit is reasonable—(opposition cheers)—that we re-introduce both of these Bills in the earliest days of the Session. (Ministerial cheers.)

"But I must refer to something else that was done last Session. A resolution was adopted on my motion restricting the power of the House of Lords to alter or reject Bills sent up by this House, and requiring that within the limits of a single Parliament the final decision of the Commons shall prevail. (Ministerial cheers.) The procedure we now recommend the House to adopt is in accord with the spirit and intention of that resolution. (Ministerial cheers.) We are therefore carrying out an announced and considered policy, and members cannot complain of any surprise being sprung upon them. (Ministerial cheers.)

"Our recommendation, I am aware, constitutes an innovation. This is the first time in the history of this House that a Bill has been a second time sent to the House of Lords within the compass of a single Parliament. If these Bills are to go up to the House of Lords for reconsideration why should we waste the time of this House in their discussion? I hold that by this resolution we are maintaining the dignity and saving the time of this House." (Ministerial cheers.)

So long as Sir Henry Campbell-Bannerman is spared to lead the Liberal Party we know that the cause of Land Reform will be pushed ahead as far and as fast as circumstances will permit. Our cause however is fast reaching the point where success will not depend on the sympathy and support of a few leading men. Our hope is in the country itself, for however those in Parliament may sympathize with our aims and policy, it is only as they get the driving power from the electors that they can move along Radical lines.

Thanks to the magnificent work being done throughout the length and breadth of the country by Mr. Alex. Ure, our cause is

commanding that attention and support which in a few years will make its position so strong that no government will be able to refuse us legislation.

It has been truly said that "the will of the people is the supreme power in the State." Recognizing this fact British Single Taxers have spent their efforts in educating public opinion. The present position of our cause justifies their method.

Mr. Ure's work on the platform and in the House of Commons is beyond all praise. Two days before the opening of Parliament he carried the gospel of land values over to Ireland, where in Ulster Hall, Belfast, he had an audience approaching three thousand persons, whilst hundreds were turned away for want of room. For one hour and forty-five minutes Mr. Ure held his audience spellbound. The usual resolution thanking him for his address and approving of the principle of taxing land values was carried unanimously.

Mr. Richard M'Ghee who was present and supported the resolution, said, after the meeting, that he had heard nothing to equal Mr. Ure's address since Henry George.

During the three weeks occupied in organizing the meeting a shop was open for the sale of literature and the purposes of an office. During that time hundreds of people called to buy literature, to ask questions and discuss our proposals. Those who were present as organizers of the meeting had pleasant recollections of experiences in Ireland which will never be forgotten. The meeting was promoted by the local association among whose members are Mr. W. A. Metcalfe (Pres.) and Miss Lindsay—a lady who had the acquaintance of Henry George, and who has been in the movement almost from the beginning, and Mr. Wm. Bowman, who took the Chair for Henry George at a meeting in the same hall. Acting under the guidance of Mr. Paul the local committee carried through a piece of propaganda which will have enduring effects.

For the present efforts will be concentrated on Parliament where important developments are daily expected.

Events of vast significance and hope to Single Taxers have taken place since the foregoing lines were penned. In the House of Commons on Tuesday last (18th inst.), a

Liberal Member (Mr. Hedges) moved a resolution with regard to the relations of Local and Imperial Taxation. In reply to the mover the Chancellor of the Exchequer said :

"He did not propose to discuss the problem that evening, but it was clear that before they could make any progress in the matter they must have a proper system of valuation. (Ministerial cheers.) It was no use going on doling out money here and there. The present valuations, as between different areas, were not conducted on any uniform, but on a haphazard and inequitable system. For the purposes of local expenditure they would have to rely first upon an improved system of rating, and next upon taxation of site values." (Ministerial cheers.)

This statement coming from Mr. Asquith is one of the most cheering signs of the times, for he has not previously given us reason to expect very much assistance from him.

On Wednesday (19th) the Scottish Valuation Bill was up for second reading. This was moved by Mr. Thomas Shaw (Lord Advocate for Scotland), who delivered a very strong and lucid speech in support of the Bill. He pointed out that Scotland was already half a century in advance of England on the question, because in 1854 they established an annual valuation of all the land of Scotland, which proved of enormous value as a National Statistic.

All the Bill proposed to do was to add another column to the return, showing the capital unimproved value of the land.

Mr. Shaw went on to advocate the claims of the Bill as a first step towards the solution not merely of the rating question but of some other social problems. He made it clear that if the Lords again rejected the Bill the Government would find means of making their will prevail by embodying the proposals in a money Bill which the Lords must accept or reject in toto.

Mr. Harold Cox (Liberal) moved the rejection of the Bill and was seconded by another Liberal (Mr. Soares).

These gentlemen carried with them the support of three other so-called Liberals and 94 Tories. The vote was:

For Mr. Cox's amendment..... 99
Against.....868

Government majority against
rejection.....264

This shows an increase of 46 in the majority in favor of the Bill over what was secured for it last year.

The lead in the opposition to the Bill was thus taken by two Liberals, and strangely enough Mr. Cox, who was by far the strongest opponent of the Bill, was at one time in favor of the principle of taxing land values, as may be seen by a reference to the files of the *New York Standard* of December 21st, 1889.

Mr. Cox is now against the principle because (I presume) as he says that "he falls to see any difference between owning a pair of breeches and owning land."

Mr. Ure wound up the debate in favor of the Bill in his usual thorough and effective manner. What the House of Landlords will do next week when the Bill goes before them remains to be seen. As their Lordships own one-third of the land of the country the temptation to again reject the Bill will no doubt be very strong.

F. SKIRROW.

LONDON, Eng.

WEST AUSTRALIA.

ORGANIZATION STARTED AND PERMANENT ORGANIZER APPOINTED.

With the December issue the organ of the Single Tax movement in West Australia, *Taxation*, suspends publication. This has been done in pursuance of the plan of organization that has been adopted, entailing the expenses of a paid organizer who will devote his entire time from now on in "gathering together the scattered Single Taxers of the State, in making converts to Single Tax doctrine, and in knitting together the whole body of believers into a solid phalanx of voters that shall be capable of influencing elections, and, through them, the policy and legislation of the State."

We are sorry to see our virile little contemporary suspend, but it had to be either organization or newspaper, and the choice was made. The man on whom the duties

of organizer has devolved is R. E. White, and he is prepared to give his whole life to the movement. *Taxation* says of him:

"In our opinion Mr. White is the ablest Single Taxer in the State available for such a mission. He has proved himself a thorough student of sociology from its every viewpoint. Not alone is he master of Single Tax literature, but he is better conversant with the literature of socialism than any socialist of State repute."

The treasurer is Mr. Donald Murray. Already Goldfield Single Taxers have pledged £140 per annum, and the work will be pushed with energy. Our friends in West Australia will find a journalistic medium in *THE SINGLE TAX REVIEW* which will acquaint our workers with the progress that must follow organized effort. In the meantime we congratulate them on the appreciation of the fact that more effective work may be done through co-operation and organization.

WORK OF THE MONROE LECTURE BUREAU.

It will probably be of interest to the readers of the *REVIEW* to know something of the great work being done for our cause by Mr. Frederick H. Monroe, of Chicago. Mr. Monroe has kept the Single Tax orator, John Z. White, in the field for years. Beginning with last year he tried the experiment of giving a full Lyceum course and covered the leading cities from the East to the Middle West. And these were regular paid courses, like all other Lyceum courses. Though the pay in some cases was a negative quantity, still it was a business proposition and called for money. It was not a "free show."

So far as I know this is the first attempt to demonstrate that the people would be glad to hear something that is really of importance and well worth hearing, if they can get the chance. So far as I know this is the first attempt to prove that since the people must have lectures and will have lectures—and will pay out thousands of dollars annually to get lectures—they would prefer hearing men who have ideas, faith and conviction to those who have only a few sickly sentiments to hand out. Mr.

Monroe shows the courage of his convictions. Finding that the thought and philosophy of Henry George had been of such incalculable service to him, not only as a solution of our great industrial problems but also as a guide and inspiration for higher living, he assumed that it would also be of great service to others.

Last year his course of six numbers included two or three regular entertainments, such as a concert, a cartoonist, an impersonator, etc. And there is much argument in favor of such a combination. But this year he left out the entertainments and gave a course of solid lectures, and I think to still greater satisfaction to the public. In many ways the course this year was more satisfactory than last year. It was hailed everywhere as being the best course of lectures that had ever been given. Secretaries of Y. M. C. A.'s were particularly enthusiastic. I think nowhere did I hear a complaint in reference to any previous number. I always made my inquiry before lecturing and so do not know what was said afterwards. At the present rate of progress it can be but a few years until Mr. Monroe's courses will be recognized as the very foremost on the American platform. They will be known as the lectures "of quality."

Mr. Monroe had in the field this year Bolton Hall, Peter Witt, Hardinge, Brown, Bengough, Long (the Socialist), and your humble servant. Two of the numbers on the programme were debates: one on Municipal Ownership and the other on Individualism vs. Socialism. The remaining numbers on the course were lectures.

The subjects of the lectures this year were most decidedly reform subjects. And our aim was not to conceal the faith that is in us, but to reveal it. The subject upon which I lectured most frequently last year was the "Power of the Trusts." This year my time was about equally divided between "Direct Legislation" and "Land, Labor, Wealth." The latter is my fundamental Single Tax lecture. It deals with "The Land Question" first, last, and all the time. And yet in many cities newspaper comments were quite flattering. In some cities nearly two columns were quoted from my lecture. This occurred most frequently in reference to "Direct Legislation." I make this reference to my own subjects simply as illustrat-

ing the character of the propositions advocated in this course of lectures.

Perhaps I can be pardoned for saying that only a month of my time was given this year to Mr. Monroe and that the rest of my time was controlled by the Brockway Lyceum Bureau, of Pittsburg. But even here I found a strong demand for my industrial lectures. While the lecture recommended by the advance agents was my "How to be happy," yet "Land, Labor, Wealth" was frequently called for and I think in Ohio it was called for in the majority of cases. I mention this simply as showing the tendencies of the times to demand thought along fundamental lines. And also as pointing out the greatest field for propaganda work, because at these lectures you have the literary and thinking people of every community.

LEE FRANCIS LYBARGER.

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