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SINGLE TAX REVIEW

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

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SINGLE TAX REVIEW

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TABLE OF CONTENTS

WHAT THE SINGLE TAX IS.....	<i>W. J. Ogden</i>	1
WHAT IS THIS SINGLE TAX?.....	<i>Bolton Hall</i>	4
FABLES OF NOMANSLAND.....	<i>J. W. Bengough</i>	9
THE DISCUSSION IN THE CHURCH.....	<i>W. A. Douglass</i>	15
LAND VALUE RATING IN NEW SOUTH WALES.....	<i>Max Hirsch</i>	22
LAND VALUE RATING IN QUEENSLAND.....	<i>Max Hirsch</i>	28
TAXATION IN THE PROVINCE OF ALBERTA.....	<i>John Perrie</i>	33
AN UNPUBLISHED LETTER OF DAVID A. WELLS.....		35
BURIAL OF HENRY GEORGE.....	<i>Samuel Brasier</i>	36
PUBLISHER'S NOTES.....		37
EX-PREMIER CARRUTHERS.....		39
THE NEW ENGLISH LEADER.....		40
THE BURGESS LETTERS.....	<i>Joseph Darling</i>	41
COMMUNICATIONS.....		44
NEWS—DOMESTIC.....		50
REPORT AM. S. T. LEAGUE.....	<i>John J. Murphy</i>	52
BOOK REVIEWS.....		54





EX-PREMIER CARRUTHERS

(See page 39)

" And we of the great Republic—to-day we are looking toward Australia; to-day we are taking counsel of your experience; to-day we are following in the path you have outlined. Men of Australia, lead us further !"—Henry George, speaking at Sydney, 1890.

THE SINGLE TAX REVIEW

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

WHAT THE SINGLE TAX IS.*

(For the Review.)

By W. J. OGDEN.

The Single Tax is a proposed reform in the laws governing taxation by which the present taxes on personal property and improvements on land are to be abolished and only one tax remain, viz: a single tax on the rental or annual value of the land comprising the jurisdiction of the taxing power.

As an example, let us suppose its adoption in a city like Baltimore, Md. If the sum of the annual or rental values of the more than a hundred thousand lots or parcels of ground, considered irrespective of private improvement, within the thirty-two square miles of the City's jurisdiction, aggregate an amount equal to, say, twice the sum of the total annual expenditures of the City, then a single tax of fifty per cent. of the annual value of every lot or parcel of ground in the said thirty-two square miles would yield the necessary revenue.

As a further example, let us apply it to a State like Maryland. If the sum of the rental value of the more than two hundred thousand lots or parcels of ground, considered irrespective of any private improvements, within the nine thousand, eight hundred and sixty square miles of State area, aggregate an amount equal to, say, twenty times the total annual expenditures of the State government, then a single tax of five per cent. of the annual value of every lot or parcel of ground would yield the necessary State revenue.

As applied to the United States of America, with a jurisdictional area of several millions of square miles divided up into many millions of lots or parcels

*Mr. W. J. Ogden, a well known and very able lawyer of Baltimore, Md., is what is called a Single Taxer, Limited—that is, he would confine the amount raised from land values to the sum needed for public purposes. He estimates this, as will be seen, at about 65 per cent. of land values. The remaining 35 per cent he calls "the profit of association," and he would leave it in private hands, trusting, we may assume, to its more general and equitable distribution under this new form, or rather new degree of land ownership. For present practical purposes there is but small distinction between the Single Taxer, Limited, and the other kind.—Editor *Single Tax Review*.

of ground, the percentage of the annual rental value of every lot or parcel of ground would be perhaps ten per cent. to yield the necessary national revenue.

The combined tax rates for National, State, and County or City taxes, would be perhaps sixty-five per cent, of the annual rental value of every lot of ground.

The above estimates of proportion are arrived at from as close an acquaintance with the distorted records of assessment that prevail everywhere as the writer has been able to acquire.

THE SUFFICIENCY OF THE SINGLE TAX.

One thing we know absolutely,—the annual value of land is everywhere sufficient as the sole source of revenue.

The land of a given community must yield an annual value more than the cost of government for two conclusive reasons:

First: Men associate because it is profitable to do so, and the rental value of the land upon which they establish themselves reflects the great profit in association, which profit is the excess of the total annual value of the land over the cost of government.

Second: If all taxes on personal property and improvements were abolished the net yield of wealth to the owners of land would be greater by at least the amount of the exemption, and the land by itself could therefore pay all the taxes that are now paid by land, personal property and improvements. Again, the annual rent of land would not only be increased by the exemption of personal property, but it would be further increased by the greater demand of liberated labor and capital.

THE JUSTIFICATION OF THE SINGLE TAX.

The expenditures of the State and City governments are for two purposes: first, the maintenance of government itself in salaries of executive officers, legislators, judiciary, clerks of court, sheriffs, jails and other houses of detention, the constabulary or police, and health and building inspectors; second, the construction of certain public works, viz: roads, streets, bridges, sewers, water works, parks, conduits for electric wires, gas and electric light plants, telephones and street railways, (whether elevated above the street, or on the surface, or in subways under the streets;) to which services are added public education and the care of the poor.

The first division of government expenditures is largely administrative of the second division, which includes public services that usually are farmed out to public service corporations.

The direct services of government can only be traced in what the government does, and if the beneficiaries of these services can be clearly revealed, the entire expenditures of government, in both of the said divisions, can justly be taxed to them.

It will be seen that what the government does is confined to public land, viz: the highways, for every service above enumerated is a street service, that

is, it is found to be incorporated in the land of the highway. The exceptions are public education and the care of the poor. These exceptions prove the rule—that the business of government is confined to the street, and that all street services are purely public business, for education and the care of the poor are not exclusively public business, but are rather private or individual affairs which only the exigency of social maladjustment has included among public duties and obligations.

The highways are therefore the exclusive and inclusive field of public business, and we find that from five to forty per cent. of the area of jurisdiction is appropriated for these arteries of human association. In the country they form the land into farming sections, and in the cities they form the land into blocks suitable for residence, manufacturing and trading. The sections and blocks thus formed out of the land surface comprise the exclusive and inclusive field of private employment.

The relation of the tax office to these blocks and sections of land is direct, because they are made by the construction of the highways, and the factor of location is dependent entirely upon them. The supply of location is therefore owing to the expenditure of taxes. The elaborate extensions of public service enumerated above are found to merge into the street service and add to the desirability of the block served by them. The value of the blocks and sections of land throughout the area of jurisdiction is thus found to be directly related to what the government does with the money raised in taxation. No other value is so related. Private improvements are simply worth what it would cost to reproduce them, and no one or all of the services of government can add one dollar to the market value of houses or personal property. The conclusion is irresistible,—that the fund of land value created by the expenditures of taxes is the only true source of government revenue.

THE JUSTIFICATION OF LAND OWNERSHIP.

A further analysis of the facts will reveal the justice of private ownership of land, and the inherent right of every tax payer under the Single Tax to retain the excess of that rental value of location which though supplied by the government is determined by the demand of the individual whose personal participation in the public works of his government is definitely discovered in the proportion that his contribution of tax bears to the total expenditure.

The Single Tax is the only tax that will secure to every man his fair share in the great profit of association. It is the only tax that can effect that consummation of ideal government expressed in the last four lines of the Democratic National Platform, and “insure as far as human wisdom can, that each citizen shall draw from society a reward commensurate with his contribution to the welfare of society.”

THE Single Tax is not the cure for every social ill, but—Freedom is !
—*Henry George.*

***WHAT IS THIS SINGLE TAX?**

 By BOLTON HALL

It seems self-evident that any improvement in the condition of the earth must go eventually and mainly to the owners of the earth.

Any improvement, mechanical, agricultural, educational, intellectual, financial, political, social, even moral, anywhere, will make that part of the earth a more desirable place to live and work in, and will consequently raise the rent. The people then must regain their "Right to the Use of the Earth," as Herbert Spencer called it in *Social Statics*; the most gradual and the easiest method is to take the rent of the land instead of taxes, for public use.

Whatever changes we advocate, we must begin with allowing the people to get to the land; we must begin at the beginning; and, indeed, the first principles are laid down in the Hebrew Scriptures as well as anywhere: "In the beginning," they say, God commanded the earth that it should bring forth abundantly to satisfy the desires of every living thing, and then commanded man that he should till the land; and God saw that it was all very good.

Now, when we speak of the land's bringing forth, we do not mean bringing forth merely corn, potatoes, and cattle; nor, when we speak of tilling, do we mean simply ploughing and digging. We mean using factory sites, and clay-banks, and mines, and coal-pits, and the trees on the hills—all those things used by men that were here before men came, and that will be here after men have gone, and that economists call land.

If anyone had told the Pilgrim Fathers that he was out of work, those staid Puritans would have laughed at him.

They would have said, "Why, clear that field of stones, or plow, or cut fire wood, or dig sand, or mine coal, or burn limestone, or do anything on the land and we will give you not only ample board and clothes but big wages." Those same lands are here, mostly still unworked; and, whereas, the fathers were hemmed into a little strip between the Indians and the sea, we have gridironed the whole continent with rail lines and opened up the world with steamship lines. Yet we do not laugh when even a skillful man says he is out of work and in need of all things—because the opportunities for raising food and getting clothing by work are owned and held unused for a further rise in value.

From that land, by labor, by the work of people, comes everything that we want.

Take any ordinary thing. This paper, for instance, came from wood-pulp, made out of the trees, which grew wild on the hills and were cut down by the labor of men; they were floated down-stream by labor; they were ground

*This article originally appeared in the *Christian Endeavor World*. It has been revised for the *SINGLE TAX REVIEW* by Mr. Hall and will appear as a chapter of the new edition of Mr. Hall's "Things as They Are," soon to be published.

up and rolled and bleached by the labor of men. There is nothing whatever in this piece of paper except land and labor, labor of hand or brain.

Even the part of the paper that we know as "the capital employed in making it," the tools, in their turn, came out of the earth; for the iron was taken out of the mine by the labor of men, and was shaped into paper-making machines by the labor of men.

When we realize that everything that we eat, everything that we wear, everything that shelters us, comes out of the land by labor, and out of nothing else, and that man is a land animal, we have the answer to the whole social problem.

For in order that the earth may "satisfy the desire of every living thing," it is necessary that men should get *at* the earth; and when with our system of private ownership we have prevented people from getting at the earth, when we have fenced off the sheep from the pastures, then we have "a social problem."

Man really is "entitled to life, liberty, and the pursuit of happiness;" and, if he is entitled to life, then he is entitled to live somewhere. It can not be right, it can not be the divine will that any child should be born into the world to-day with no right to stay in the world at all unless some one will pay a price for the purchase or hire of a place to put its cradle—even to put its little grave. We have taken away the birthright of the child, for the earth was given to *all* the children of men. We have said, "No; it belongs to a few of the children, who may keep it vacant, or charge the rest a fee for its use."

It is necessary, then, not merely "to get the people back to the land," but to get the land back to the people, to restore the birthright, the earth; that it may "bring forth abundantly to satisfy the desire of every living thing."

On the one side we have idle lands; on the other side idle hands; how could it be otherwise? It necessarily puts somebody out of a job when land which is needed, and should be used, is held unused for the sake of profit. Practically, all land has some speculative value, and consequently there is hardly such a thing as cheap lands; there are low-priced lands, but they all have some speculative value; that is the "land question."

This land question touches everyone. The manner in which we shall get all the land into use is hardly worth disputing about. When men desire equal opportunity for all they will find out how to get it. Here is one way: Suppose that the coal miners are dissatisfied with their wages and should say, "We are sappers, smiths, drivers, pickers, powder-men, engineers, machinists, carpenters and all the other workers needed to operate the mine, we will leave your pit and go down the road a mile and open up another mine." The "Coal Baron" might ask, "Where will you get the necessary capital?" They would answer, "Those who need the coal at \$6.00 a ton, which costs delivered in the town less than \$2.00 a ton, will give us credit for what little machinery we cannot make ourselves—they will even take their pay in coal."

Then the coal Baron would answer, "You forget that even so, you can not open up that other mine, for it belongs to us." If now, the miners could

answer, "True, but you forget that we have got that coal land, which Mr. Schwab valued at over thirty thousand dollars per acre, assessed at its true value and we will tax it, used or unused on that basis instead of on the basis of farming land."

Then the Coal Baron would say, "Oh, then, we must hire men to use it, or else we must abandon it, for it does not pay to hold land idle and to pay taxes on its real worth."

There would be an end of the misery of strikes and an end of unemployment.

In every great city there are two large sections which are run, and have always been run, under the sanction of law, on the principle that is called in England "the assessment of ground rent"; and so successfully are they run that those who are working under that plan will laugh at you if you talk of changing it. Those two sections are the theatres and the hotels.

If a man goes to the theatre and asks for the best seat, you know that he will pay perhaps a dollar, and he will get a place in the front row. He may go there and laugh, and roar, and enjoy the play so that it is as much fun to see him as to see the performance; but the price is only a dollar. Or, he may go there, and go to sleep, and even snore, and the price is still a dollar. Or, he may stay away entirely; the price is still a dollar.

Now, for that *seat* the theatre-manager charges the full value. What does he do with the proceeds? He provides free light, free heat, free water, free police protection, free protection from fire, and all those things that a theatre-goer needs. It isn't according to one's ability to pay that one pays for the support of the theatre; it is what the seat one occupies is worth.

You may go to a hotel, and ask for the cheapest room; and you will get a small one in the rear, at the top of the house, say for fifty cents a day. You go up and look at it, and take the key and go away. The price is still fifty cents a day, or, you may open an office there, and make ten thousand dollars a year in that office; still, it is only fifty cents a day. You may put in magnificent furniture, and go there dressed in silk and diamonds; still, it is only fifty cents a day.

What does the hotel proprietor do with the money he gets for that *situation*. He provides free light, free heat, free water, free police protection, free protection from fire, and all things that as a hotel-occupant you need.

"Seat," "situation," and "site" are the same things. A high price for the best site, a low price for the poor site, and no price for the poorest site, because there is no competition for it. Good use or poor use, full use or no use, year after year the theatre-manager and the hotel man each charge the full value of the mere bare situation.

That is the plan of the taxation of land-values: to tax every land-user what his situation is worth.

What has been the effect of that plan upon the theatre-seat business? Why, you know there are some speculators in the theatre seats, but you never heard of any one's buying up theatre seats to keep them unused; one buys

them to have them used, and to make a profit out of their being used. You know that, with the growth of the city of New York, within ten years the rents of the hotel rooms in town will probably be double what they are to-day; but nobody but a lunatic would rent a hotel room for the purpose of keeping it vacant, because the hotel man insists on charging day by day, or month by month, the full value of the place, and so makes it impossible, because unprofitable, to speculate in hotel rooms. Henry George would do the same with land. He proposed to make it unprofitable and therefore, impossible, to hold land vacant for speculation, because the community would charge as a tax each year the entire rental value of the mere bare land.

If a man gets a piece of land, and puts up any kind of building on it, the present plan is promptly to raise his taxes, so that it is said sometimes that "if a man robs a chicken-coop, we fine him once, and we call it punishment; but, if he builds a chicken-coop, we fine him every year, and we call it taxes." That is stupid and wrong.

But there is a more fundamental reason for taking land value for public needs than that. The first of rights is the right of a man or a woman to himself or herself (and, when women learn that, we shall have gone a long way toward solving what we call the sex problem.)

So that if you take from me so much as the value of a cherry-stone, which I may have carved perhaps into a little basket, I am robbed; if the township or the State takes from me the value of a cherry-stone, I am robbed. That which I have produced belongs to me against the world. All unjust taxation takes from me what I have produced.

"But," you say, "the government must be supported."

Yes.

"And it costs money to support the government; we must pay our taxes."

Yes.

But did not the Almighty foresee that? Were we put into a community in order that we should steal, under the protection of law, from one another by unjust and unequal taxation?

No. The all-seeing Providence has provided even for that contingency. In this way:

The pioneer goes out on the prairie, and he looks about him and says: "Well, it seems to be all about the same. Why not stop right here? The next one that approaches from the opposite side has no difficulty whatever in deciding where to go. He sees in the distance the curl of smoke, and he says, "I will get as close to that man as I can." After a time the village grows up there, then the town, and then the city.

The first settler had to shoe his own horse, cut his own lumber, build his own house, dig his own well, and make his own clothes; but now we have a blacksmith, a carpenter, a horse-shoer, a man that sinks the driven well, and a tailor; and all they make becomes cheaper, because of their proximity and their mutual help. Now, with as much labor as the pioneer used to spend to haul a load of lumber, he can build a whole house, because we have divided

up the labor, and everything that men have made has become cheaper; every thing has gone down in price—except one thing. One thing has been growing dearer—the land; one man has grown rich at the expense of the rest—the land-owner.

The original settler needed no public improvements. His water supply was the pond near the house; his fire department consisted of a bucket on the front porch; his police protection was the bull-dog in his yard or his old gun; his street-lighting was the lantern he took out in his hand at night. But, as neighbors came, he needs public water, public roads, public lights, public protection against fire and by police, and just as fast as those things become necessary the land value supplies the funds to pay for them. The coming of new settlers to that site has increased the value of the land. With every such increase in value should come an increase in taxes upon the land so benefited.

Of one thing no man can say: "I made it. It is mine, and if you take it away, you rob me." That thing is *land*. In *land* the order of nature has provided enough for man's social wants, just the same as for his physical wants.

When the little baby is coming, the mother's breast begins to expand; and, when the child comes, there is the milk provided by mother nature and, when the necessity of that has passed away—when the child has become old enough to take care of itself—behold, the supply disappears.

So it is with the value of the land: as settlers come in, land increases in value, and should yield higher taxes to the community. If people move away, the value of land diminishes, and the taxes should be diminished.

Now, if the mother refuses to supply the baby with that food, what will happen? Not only the child will suffer, but the mother herself will suffer. And, if she conceals what she has done, the doctor comes, and scratches his head, and says: "There is high fever; there is inflammation, sleeplessness, loss of appetite, falling of the hair, and all sorts of symptoms. What have you been doing?"

Well, in the same way, we have not used the food for the social body that has been supplied, and so we have all kinds of symptoms of disease. If that doctor were like our social doctors, he would begin to prescribe; for bad appetite, a food commission; for the burning thirst, some restriction upon the kind and quality of drink sold (as we prescribe high license); for the minor ills, like the falling of the hair, some kind of massage, perhaps like our police; and for every little separate evil he would find some remedy, instead of going to the root of things.

But, if he knew what was the matter, he would say, "You have violated the law of nature; and you justly suffer for it."

An old servant of mine said once, "If the rich were happy, we should know there is no God." We too might say, if social evils did not exist, we should know that there was no God; we should know that we could unpunished break the laws of nature. We should know there was an end of order in the universe, that effect did not follow cause, that evil acts did not produce bad consequences.

We may thank ourselves for all the misery; or thank whatever gods there be for all the wretchedness and disease, even when it lights upon you and me, and takes away your children and mine by death. It is only these tragedies that will make us feel; that will wake up people like us to see that our poor are really our brethren; that it is no more possible to be good alone than it is to be born alone; that it is not given to mankind to have the Kingdom on earth alone; that, if we get it at all, we must get it with those who are really bone of our bone and flesh of our flesh. We must get it by preparing the way for true democracy and brotherhood.

Truly, we have but to open our eyes to see and to understand that the Law is equally applicable to social things and to mechanical things and religious things, and that by obeying it we can get rid of pauperism and the fear of it, and of the ulcer of unearned wealth, and of the crimes and diseases that follow in their train. After all, in social things as well as in personal things, it is the wicked man who is the fool, to whom the Spirit says, "Why will ye yet rebel? why will ye be smitten any more?" and in social things as well as personal things the ways of Righteousness are ways of pleasantness, and all its paths are peace.

FABLES OF NOMANSLAND AND ITS SOCIAL PROBLEM.

By AN INTELLIGENT CHIMPANZEE.

Translated from the Original Monkey Language by the Garner Method.

(For the Review.)

By J. W. BENGOUGH.

Concluded.

Fable XXIX.

THE PARROT AND THE SHEEP.

A Cockatoo, observing a Parrot of the perverted flesh eating species* clutching the wool of a distressed sheep and tearing away at the poor animal's vitals, upraided him for his atrocious and unnatural conduct. "You are a shame to the Parrot race." cried the indignant cockatoo, "for we are not by nature carnivorous. You put yourself on the level of the carrion crow or the disgusting Buzzard. Nature designed Parrots to get their living in an honest way by labor in the vegetable Kingdom." "Yes, but it so happens that Parrots of our particular feather have developed a passionate fondness for sheep's liver, and it is not our fault if the owner of the liver happens to be alive instead of dead," insolently replied the aggressor. "It is a much easier and more luxurious way of living I assure you, Mr. Cockatoo, yet you mustn't imagine we

*A species of Parrot in Australia has become destructive to the sheep of that country in the manner here indicated.

have no feeling for the poor sheep. On the contrary we take a great interest in their welfare, and are exceedingly anxious that they should be in excellent condition. We give them all manner of good advice and listen with profound sympathy to all their complaints; in short, there is nothing we will not do for them—except—“get off their backs!”

“There is nothing Landlordism will not do for Labor except get off its back.”—*Leo Tolstoy.*

Fable XXX.

THE SCHOOL OF HERRINGS.

A Professor of Political Economy who taught in a school of Herrings was lecturing to his class upon that recondite subject, when a fresh Herring interrupted the discourse to enquire what was meant by the Term “Wealth.” “Wealth,” promptly replied the professor, “is anything that has unchangeability—in other words anything that can be bought and sold. I thought I explained that last season.” “So you did,” replied Freshey, “but since then I have met with a definition I think better.” “Please state it,” said the Professor. “It is as follows, sir,” said the young Herring—

“Wealth consists in natural products so secured, moved, continued or altered by labor as to fit them for use.” Don’t you think that better and truer and more explicit?” “Perhaps it is,” candidly admitted the Professor—“it is, undoubtedly.” “Then,” asked another of the Herrings, “can water be wealth—this ocean we live in for example? According to the definition you gave, anything is wealth that may be owned, and the Shark family claim to own the sea in this region.” Just then the Professor caught sight of a Sea-lordly shark swimming within earshot, and hastily replied—“certainly, water is wealth; and private property in oceans is unquestionably right, just and expedient!”

But the Herring all say that it was prudence, not truth, which dictated the words. The Professor had the fear of the Shark before his eyes.

Fable XXXI.

THE BABOON AND THE DROMEDARY.

A Baboon managed to ensconce himself in a comfortable position between the humps of a Dromedary and there remained in idleness, giving himself all manner of airs and particularly demanding the homage of the animal on whose back he was seated. He passed his time in smoking cigarettes between meals—the meals being very choice and served up at the expense and by the labor of the poor Dromedary, who was compelled to this by a legal goad which the Baboon had in his possession. After enduring this burden for a long time the Dromedary lost patience and demanded to know by what right the Baboon thus imposed upon a fellow creature. “I do not see,” said he, “why you should not be obliged to get your living by honest labor as I am!” “Ah,” replied the Baboon, “but you see I don’t have to, and, as you know, the fundamental law of nature is that we all seek to satisfy our desires with the least expendi-

ture of toil. I prefer to live in this way; and besides, every properly constituted state needs a leisure class, otherwise the cause of art and culture would be sadly neglected. No, no, Mr. Dromedary, you mutsn't get wicked radical opinions into your head. Be content with the station in which it has pleased God to place you." "I am finding no fault with God's dealings," cried the Dromedary, losing all patience—what I object to is the station in which it has pleased you to place yourself. I refuse to support you in idleness any longer." "Indeed," replied the Baboon, scornfully, "and what do you propose to do about it?" Then the Dromedary went on thinking harder than ever.

Fable XXXII.

THE USURPING COOKOO.

A robin returning to its nest found a cookoo in possession, and strongly protested against the usurpation. "By what right do you presume to appropriate the results of another's labors without giving an equivalent?" demanded the disinherited Bird. "You ought to know that it is the nature of the cookoo species to do in this way. They have always done so and the Birds have heretofore permitted them to do so." replied the cookoo. "The result is that we have now vested rights in the nests we occupy, and to talk of ignoring those rights and ousting us without compensation is downright anarchy." "Your vested rights as you call them are built on robbery and fraud, and justice will not respect them," answered the Robin. "Well, as to that you may be correct, if you mean to go away back in history. I suppose it is true that the first nests were taken by the first cookoo by force, but that is not my fault, nor am I responsible. I have inherited an instinct which inclines me to live in this way, and as I said before the ownership of Robins' nests by Cookoos has long had the sanction of law in the Bird country. Please don't disturb me any more with your foolish agitation. Or if you want to use the nest let us get down to business and agree upon the rent—you shall pay me for it. You wont find me unreasonable." Whereupon the Robin's breast grew redder than ever with suppressed rage, but law is law in the bird country.

Fable XXXIII.

THE SWORD-FISH AND THE COD.

"I understand that you object to the Private ownership of the Sea. You are a Crank, sir!" These words were spoken angrily by a sword-fish as he swam wrathfully up to a Cod.

"You have been misinformed, sir," replied the Cod, respectfully, "I have no such objection, and have never uttered such a doctrine." "What!" roared the swordfish, "are'nt you one of those queer fish they call Single-Taxers?" "I am," replied the Cod, "and I'm not ashamed of it. I am ready at any time to defend their doctrine, but it is not at all what you have just stated." "You are prevaricating, sir," angrily returned the Sword-fish." I have heard your speeches and know what you teach. You say that the sea was made for the

use of all fish and not for the speculative benefit of the Sword species only." "We do," calmly replied the Cod. "I'll stand by that." "Therefore, you argue," resumed the Sword-fish, "no part of it ought to be held as private property by our family—" "Or any other family," put in the Cod. "There, you've admitted just what I charged you with," cried the sword-fish, "and I say again it's nonsense and crankism!" "Pardon me," said the Cod, gently, "I didn't mean to cut off your sentence altogether by my interruption. Pray go on and finish it, and you will no doubt strike the doctrine correctly. The sea being made for all fish, therefore no fish ought to own any part of it privately—go on, sir, and add 'without giving an equivalent to those who are thereby excluded from what they have an equal natural right to.' That is our doctrine. The Equivalent is the point of it, which you were overlooking. Isn't the doctrine true and reasonable?" But just here the Sword-fish winked with his fin to his friend the octopus, who immediately ejected a quantity of dark fluid and obscured the whole question much as is the manner of scholastic political economists.

Fable XXXIV.

THE MICE, THE BIRDS AND THE VAMPIRE BAT.

The mice and the Birds held a convention to discuss the Proposal to abolish Blood-sucking. A resolution was introduced to the effect that in the opinion of the meeting it was unjust and unseemly that any creature should live by sucking the blood of another and that hereafter, natural opportunities being freely open to all, each bird and animal should be required to gain its own living by its own honest efforts. The resolution was on the point of being carried unanimously when a Vampire Bat arose and protested against the principle involved, declaring that it simply meant the extinction of a large and honorable class of animals.

"Not at all, sir," replied the Parrot, who presided, when the Vampire had resumed his seat. "It will only extinguish blood-suckers as blood-suckers. In your own case for example, it will put an end to that particular line of industry, but under the new system your chances for a good living as a mouse or a bird will be greatly improved. If you will excuse me for saying so." continued the president, "your contention is absurd as that made by the average man against the Single Tax, which is intended to abolish landlordism. Just as you are a creature of three capacities, being a mouse, a bird and a blood-sucker so the average man is a capitalist, a laborer and a landowner. Now the extinguishment of the speculative value of land will make it valueless to hold land except for use; in other words will extinguish speculative profit, but by giving a wide free field to capital and labor will make enterprise in both these departments far more profitable. It will be a large net gain to all except those whose interests as landowners are greater than interests as capitalists and laborers. In the same way, the new system we propose will hurt you only if your interests as a bloodsucker are greater than your interests as a mouse

or a bird." The Vampire was crushed, and the resolution was put and carried unanimously.

Fable XXXV.

THE ABSURD GIRAFFE.

A Monkey one day observed a Giraffe going through a series of antics so alarming and unusual that he was at first convinced that the unfortunate quadruped had been stricken with insanity. Standing upon his feet, the creature was stretching his long neck straight upward, while with his fore-feet he was pawing the air and every now and then appearing to strike his throat or fasten his hoofs in his mane. "What in the name of the animal Kingdom are you trying to do, Giraffe?" asked the Monkey, drawing near timidly. "I'm trying to climb up my neck so that I can get a better view of the country," answered the Giraffe. "I've studied the matter out, and am proceeding on sound authority." "You're crazy, that's what's the matter," said the Monkey. "The thing can't be done, and common horse-sense (which you ought to have, seeing you belong to the horse connection,) ought to tell you so." "Can't it?" replied the Giraffe "you just wait and see." "Its a physical and moral impossibility, I tell you," rejoined the Monkey. "Who ever put such a precious absurdity into your head?" "The American Eagle, if you want to know," answered the Giraffe. "He tells me that in the land he came from it is the common belief that people can make themselves prosperous by taxing themselves, and if that is so, surely a little thing like this can be done!" Then the Monkey fainted.

Fable XXXVI.

THE CROCODILE'S HAPPY THOUGHT.

The Crocodile, from being a sluggish and little considered denizen of the river slime, rose in a very short period to be a creature of fabulous power and wealth—the dictator of all Nomansland. This remarkable result was the outcome of a happy thought which occurred to the Silurian while he lay basking in the mud one fine day. His mind was at the time running on the Social Conditions of Nomansland, and he was considering the puzzling disparity between the classes and the masses. The Hyenas, the Vultures and the Sharks were rolling in wealth while all other varieties of animals, birds and fishes were in a chronically hard-up condition.

And while the classes named were growing every day more prosperous the masses in the respective divisions were growing more miserable. A little thought led the philosophical Crocodile to see quite clearly the explanation of this phenomenon—that the Hyenas owned the sunlight; the Vulture owned the air, and the Sharks owned the water. Having under form of law been duly confirmed in the ownership of these natural elements as legitimate property their prosperity followed as a matter of course, for they could give the creatures of their kind the alternative of paying them tribute or dying. At this point

the happy thought burst upon the Crocodile, and so forcibly did it strike him he opened his great mouth and gave forth a laugh which made the river-bank tremble. "It is no doubt a fine thing for the classes to own sunlight, air and water." he chuckled to himself, "but I think I've struck something better yet! I will own the land, and the classes as well as the masses will have to pay me tribute, for every one of God's free gifts to his creatures, whether air, sunlight, water, manna, quails, or anything else, attaches itself to the land, and its value can only be registered in the land value. Therefore, give me the ownership of the land, and I will have the ultimate cinch on the whole of animated nature!" He carried out this scheme, and it was found to work just as he had anticipated.

Fable XXXVII.

THE CROCODILE SQUELCHED.

The Happy Thought of the Crocodile having been realized in the institution of Landlordism the fruits of the system in due time became manifest. While the Crocodile family became Astorian and Rockefellerian in wealth, all the other animals, birds and fishes of Nomansland, sank by degrees into poverty and want. Over this sad condition the Crocodiles shed tears of deep sincerity. They did more; they devoted a small fraction of their easily gotten riches to the endowment of chairs in certain colleges of Nomansland, from which learned Donkeys taught the Politico-Economic doctrine that Private Property in Land was just and expedient, and that to interfere with the system was anarchy and confiscation. Notwithstanding these scientific discourses (which to say the truth, had little effect even upon the few who heard them) an agitation arose, which at length culminated in legislative action. In the parliamentary debate which preceded the passage of the Single Tax law it was shown that not only the masses but the classes of Nomansland had been reduced to the condition of mere tribute-payers to the Crocodiles. The Sharks who had hitherto got rich by collecting rent for the water; the Vultures who had prospered on the ownership of the air, and the Hyenas who had fattened on private property in sunshine, were all reduced now to poverty, for they had to pay over to the crocodiles all the rent they collected. The reason was forcibly and eloquently stated by the member for Owl-land, who said: "Light, air and water, in short all the gifts that God has given to his creatures—and every gift that He could possibly give to them—attach themselves to the land, and if that be monopolized by private ownership they must go with it. I say all God's gifts attach themselves naturally and inevitably to the land. The owner of any part of the earth's surface is by law accounted owner of all beneath it to the centre of the earth and all above it out to the limits of space. He owns the minerals that lie beneath the soil and also the sunlight that shines upon it, the zephyrs that breathe over it, the rivers or oceans which rest upon its surface, and if God showered down manna or loaves of bread to feed His poor, these gifts would also by law be the private property of the Crocodile who owned the land on which they fell, just as the coal and oil he has hidden in the

recesses of the earth now belong to them. Not only the gifts of God, but every improvement and advance in civilization among ourselves is registered in the value of land. Think of any possible improvement we could realize as a community and I will show you its immediate result in an increased land value, which means increased rent to be paid to the Crocodiles. Now there is just one cure for this thing. We must vindicate the right of every one of God's creatures to the use of His natural gifts, and we can do that by a law which will require every one who has private, exclusive use of any specific portion of the earth's surface, to pay its rental value annually to the public till, all taxation on improvements or on labor products of any kind to be abolished. This is what we call Single Tax." This reasoning was irresistible. The measure was duly passed, and before long Nomansland—the only really free land that ever existed on earth—led all the world for prosperity and happiness.

The End.

THE DISCUSSION IN THE CHURCH.

A CHAPTER FROM AN UNPUBLISHED STORY.

(For the Review.)

By **W. A. DOUGLASS, B. A.**

The winter had been remarkable for financial stringency. Many factories were closed and thousands of workmen had been thrown out of employment. The demands on the charity organization were extraordinary, and such was the pressure that a host of worthy citizens saw themselves compelled to seek charity to save their little ones from starvation.

A meeting was organized in one of the largest churches of Redlands to discuss this subject.

The first address was delivered by Samuel Rodney, Esq., a wealthy manufacturer, and he was followed by the Rev'd. Dr. Norland. These gentlemen were both fluent speakers, but neither of them had given any special attention to economic studies.

Mr. Rodney spoke as follows:—

"I am pleased to see this room so well filled. If we were to judge by the number present to-night we might be led to infer that the people take just as much, if not more interest in the affairs of this world, than they do in the matter that relate to the next. I trust that my ministerial friends will reciprocate the patience and perseverance with which I have sustained the burden of their ministrations for so many years." Having mastered this harmless little joke, he proceeded to divide and subdivide society into various classes and subclasses—superintendents, captains of industry, inventors, professional men, hand-workers, nondescripts, and finally the ne'er-do-weels, to whom it is our duty to extend a helping hand. He then proceeded in a general way

to consider the interest of each of these classes; but he did it in such a manner that the audience was just as far from a solution of the labor problem as when he began.

Then followed the Rev'd Dr. Norland; a gentleman much renowned for his ability as a debater.

"We are all born the sons of toil", said the Doctor, "for our first father was a gardener and his wife is reported to have made a sad mistake in the plucking of the fruit. It is well, therefore, for some of us to remember the admonition of the poet:—

'The gardener Adam and his wife',
Smile at the claims of long descent'.

The most honored men of history have been toilers and Christ himself sanctified labor; for he assisted his father, working as an humble village carpenter."

The man of brain is just as much a toiler as the man who holds the plow, or pushes the plane, and the latter, if done with the proper spirit, is just as honorable as the former. Society is divided in its functions, some called high and some called low; but they are all necessary to the welfare of humanity. The hand cannot say to the eye, "I have no need of thee."

That there are some who succeed in getting a greater share than others is not to be wondered at when we notice the differences in the products of nature. We have the lowly shrub and we have the giant of the forest; we have the mole hill and the mountain; we have the lake and the ocean. Be not envious, therefore, my brother, if you are but a mole hill; for you escape the lightning's blasting stroke and the ruthless sweep of the storm. Greater gifts bring greater responsibilities, and though you be but as an humble lake, look not with eyes askance on the ocean's width and depth; for on your surface may shine the glint of the stars as brightly as on the widest possible expanse. We cannot all be great, but we can all be good. We cannot all be mighty, but we can all be faithful. And though some of us must walk in lowly places on the earth, we are all sons of the King of Heaven, and in his eyes we may stand immeasurably higher than any prince of earth or monarch of empire. It is not what a man has, but what he is, that makes his true nobility, his place in God's auto-cracy.

The rank is but the guinea stamp,
The man's the gowd for a' that.

The first duty, therefore, of each one of us, either as a laborer or as anything else, is to commence with ourselves. We have here a task that demands our most heroic endeavors. Here we have the raw material on which we are to put forth our grandest efforts to fashion and develop, so that we may come forth as pillars of beauty and grandeur, in the temple of the living God.

"In the world's broad field of battle,
In the bivouac of life;
Be not like dumb driven cattle,
Be a hero in the strife."

What sculptor ever had task equal to this? What is the chiselled marble in a Diana or a Venus, however beautiful, compared with the work of art in the full-orbed, truly developed man? I ask you to look at the brightest of earth's geniuses, its leaders and philanthropists. They were not laggards. They were not the Macawbers, waiting for something to turn up. They turned something up.

"The heights by great men won and kept,
Were not attained by sudden flight;
But they, while their companions slept,
Were toiling upward in the night.

The Wattses, the Stephensons, the Fultons, the Newtons, the Lincolns, and the Garfields were no laggards; they did not worry about an eight-hour law; they did not go round as professional agitators and jaw-smiths, trying to organize strikes. They did something infinitely better in enriching the world with the brilliant achievements of their genius, and that could have been accomplished only by the most persistent, faithful, self-sacrificing toil. Their dogged determination became the means to an end, and their heroic achievements will shine in the fruition of a full-orbed civilization, when the names of the Caesars and the Napoleons have passed into oblivion."

He spoke in a way suited to stimulate young men to make the most of themselves and their opportunities; but in no way helping the audience in the solution of the problem so pressing at that moment.

The chairman having called for volunteer speakers, there arose a man with long hair, hard visage and keen, sharp expression. How Hugh Mackereil did delight in a polemical contest: From long practice of this kind he had developed a terrier like quickness in grasping the weak points in his opponents argument.

"Mr. Chairman," he began, "It is to be deplored that there is at the present time a want of harmony between the church and the working classes, and I cannot say that I have heard anything in the discussion so far that indicates the way out of the difficulty. It is true, as the last speaker intimated, that Watt invented a steam engine and Stephenson invented a locomotive; but what about the hundreds of thousands of skilled workmen who are tramping the streets to-day and would be only too glad, if some one would invent a contrivance to set them to work. I wonder how they would enjoy the eloquent address to which we have just listened. The address was eloquent, very eloquent; but I think that some plain intimation how to escape from the present difficulty, would have been listened to by these poor fellows as infinitely more appropriate. He told us about some people working upward in the night. I have seen, during the last few weeks, a number of men, good and true, toiling downward into trampdom in the broad daylight. Mr. Rodney kindly told us we had brain workers, manual laborers and nondescripts. That method of division somewhat puzzles me; for there are some that he has left out in the cold, and if I were to judge by his address, the most important thing just now is

to try to work out the problem of classification. I will, therefore submit a case for his consideration. A gentleman procured in the neighborhood of this city a piece of land admirably situated for residential purposes. Through certain influences he succeeded in getting the corporation to build a bridge across the river, thus making that land accessible and consequently very much enhancing its value. Thus this gentleman, at the public expense, gained a large fortune. I would like to know where Mr. Rodney would classify that man, among the brain workers, the nondescripts or the ne'er-do-weels?"

Having fired that shot, he sat down. The audience not only applauded, but smiled and sundry winks and nods showed the people understood the allusion; for it had happened that Mr. Rodney had been associated with Mr. Spaulding in a transaction to which this description would exactly apply.

Dr. Jones now arose and spoke as follows:—

"I would like to submit another case to my friend Mr. Rodney. A friend of mine procured some land in the suburbs of this city. After congratulating him on his purchase, I said to him, 'You are going to put in a crop?' 'Not by any means,' he replied. 'Then you are going to erect some buildings.' 'Oh! no, no, not a building,' again he answered. 'Well, then,' I continued, 'surely you are going to produce something?' Again he answered in the negative. 'Then if you do not sow anything what are you going to reap?' 'Reap,' he replied, 'why I expect to reap a fortune'. 'Very good, my dear brother,' I said to him, 'let me assure you, that if you reap a fortune without sowing a fortune, then some one is going to sow a fortune and reap a misfortune. If you procure wealth without producing wealth, then who ever produced that wealth must go to a home of poverty. That is just what the Bucanneers used to do—get wealth without producing wealth and send home the producer, the real owner of the wealth, impoverished. I would like to know, Mr. Chairman, if we can classify this operation with the transactions that are marked with the characteristics of Christian equity?"

Brother Rodney showed signs of uneasiness and Mr. Spaulding, who occupied one of the front seats, flushed back to the ears.

After one or two other parties had addressed the meeting, a gentleman named George Lunn, arose and spoke with considerable deliberation.

"I would like to know by what system we should be guided in dealing with our fellow men, so as to be really carrying out the spirit of the fatherhood of God and the brotherhood of man. I find in the history of Moses a system, wherein each person was recognized as the heir to the gifts of God; the land was treated as the common heritage, and the tenure was such that land was secured to every one of every generation, so that land speculation or the holding of large estates for rental, and the divisions of society into squirearchy and tenantry was impossible. In addition to that, to every man was secured the right or opportunity for immediate self-employment. The father could not forever alienate the rights of the child, and start him in life to go out a suppliant to beg from his fellow man a chance to live.

Then again in history I find another system, that of William the Conquer-

or, in which the fact that the land was the gift of God is most ruthlessly ignored. Under him the land was so administered, that it became an agent whereby for centuries an idle aristocracy has been enabled practically to enslave the mass of the people.

I want to know who should be our guide, Moses, the man of God, or William the ruthless and barbarous conqueror? Should we follow the man whose system is founded on the unquestionable right of every man to the gifts of the Creator, or the man whose legislation was founded on the worst principles of barbarous despotism? Which is the best guide, the Bible, which says, 'The earth hath He given to the children of men', or the decrees of a medieval freebooter, who declared in spirit, if not in word, 'The earth is mine, I give to whom I please?'"

All these allusions to the land question were causing a good deal of feeling in the minds of certain persons in the audience; for so widespread had been speculation in land and the formation of land booming companies, both among ministers and laymen, that the speeches could not fail to hit home in a good many places. The Rev'd Dr. Lasher, the editor, could stand it no longer. Hastily he rose, evidently greatly excited.

"Mr. Chairman", he began. "I cannot understand why these parties should confine themselves so much to the land. From the way they talk one would think that there is some thing peculiar about the land and that the man who deals in land is an enemy of humanity. They don't say one word about the man who corners wheat to raise the price and then puts the profit in his pocket. These parties here seem to be very anxious that the law should in some way step in and give one man's property to another man. They talk about rich men. Well, are not the chances open to every one? There is nothing standing in the way, if the laboring classes are but willing to make the necessary sacrifice. The bill for liquor and tobacco on this continent, if saved, would go a long way to stop all this complaint of oppression and injustice. Generally the injustice comes on a man from himself. The man who fails has often himself to blame. The world is wide and it is not right to blame those who have succeeded in getting ahead, as though they had done something wrong, as if they were sponges and parasites."

As soon as the Doctor sat down a man of the laboring class jumped to his feet and spoke with a strong English dialect:—

"Maister Chairman, Ah think that that preecher wha has just a spoken howes a hapology to a lot o' men, just as good as hissel'. Ah may not be much on a scholler, but I can tell some on these doctors o' divinity, these preecher chaps, summet they donat zeem to know, fur they doant zeem to know too much anyway."

Here the chairman interposed and requested the speaker to avoid personal remarks.

"Hawl right", resumed the speaker, "Ah'll stick to the subject. Ah was born on the hestate o' the Duke o' Roveland. Mah father 'ad worked 'ard, very 'ard, himprovin' a bit o' land' and when th' lease hexpired, then the

rent was run hup till it tuk away hawl the profit o' the himprovements. The Duke confiscated th' himprovements an' we just had to submit like dogs or slaves. Ah wud like to know from the last speaker, hif it waz drink or 'bacca es kep' mah father poor an' hif it waz be'en sober maed the Duke rich. Why, mah father drinket nothin' but weak tea or watter, while the Duke's champagne bill wad a' been a gran' fortune to hus. Drink an' bacca: Man, the cost o' the cigars the Duke bawt every year wad a made hus rich. Ah' then theez preecher chaps hev th' face to tell hus, it's drink, and bacca what's th' trubble. Ah doant wunder that Solomon sed as it 'ud tek moar 'an a mortar an' pestle to drive wits inta sum fella's hedz."

The chairman having again interposed, the speaker explained that he had very little chance of "Heddcation," an' when he went too 't parish church an' saw th' Duke cum ridin' in his carriage an' tek 'iz seet in 'iz cushioned pew, after confiscating 'iz father's himprovements, while the coachey hed to stay outside an' hus workin' chaps sit on 'ard boards" he came to conclusion that "th' dearly beloved bretheren" as the passen began th' service wi' waz put theer fur hcrnamental purposes, like th' 'ed o' a heegle, stuck on to't bow of a ship; fur to ca' the Duke the "dearly belouved bruther" o' th' clodhopper waz enuf to mek a 'orse laff. Aye, bruther, be sure, jus' az a wulf waz bruther to th' lam'." He then explained in his broad dialect and with very lively gestures that, "Wen't sarvice in't parish church began wi' mokery, it was 'ard fur him to tell where the mokery stopt; fur he wazznt heddcated, an' it sumtimez teks a good deal o' heddcation to mek a man see wher 'umbuge ends, when once its got a good start."

The Rev. Dr. Harrison now sprang to his feet.

"I have been much impressed," he said, "with the remarks of the last speaker. His manner may not have been the most refined, but has he not placed before us a most important truth? Most important, I say, for how can we ever expect to teach the essential truths of religion until we embody them in our institutions? Strike out from religion the idea of fatherhood and brotherhood and I would not give you a snap of the fingers for all the theology in the world, for all the prophecies and miracles in the whole of the Bible' And here we have a living illustration of the futility of trying to teach religion, without buttressing the truths we utter with the consistency of our acts and institutions. We may print books on the evidence of Christianity, till we pile them mountain high to try to prove its genuineness and authenticity. What do they amount to? The sun needs no learned treatise to prove the genuineness of its light. The only proof of Christianity is Christianity itself. Love, brotherhood, justice, truth, honesty, let these once have their fullest recognition in the adjustments of man to man, and then we have the evidence of Christianity as the harvest is the evidence of the genuineness of the seed or the fruit is the evidence of the genuineness of the tree."

After Mr. Harrison had thus spoken some time with force and eloquence John Hodge rose and said:—

"In this meeting my soul rejoices with great joy. I am beginning to gain

a foresight of the coming glory of a new era. Ere yet Columbus beheld the land, he felt the warmth of its breezes, his eye caught the indubitable signs of the realization and crowning of his life-long hopes, the final victory of his efforts. So, sir, to-night, in this meeting, I see the evidence that the conscience of Christianity is awakening to the fact that somewhere and somehow, there is a wrong to be rectified, an inequity to be removed.

"I behold the sower go forth, toiling in faith, nestling the seed where, nurtured by the soil, bedewed by the rain and warmed by the sun, it comes forth at last and laughs in the richness of the harvest. That man is carrying out the will of the Deity. He is obeying the command, "Till the land and dress it, that ye may enjoy the fruits thereof." He is using the land that there may be seed for the sower and bread for the eater. From the bounties of his hand men will rejoice and women and children will be made glad. He is the co-operative agent with God for the sustenance of his children. This is the relation that every one should hold to his fellow men, performing a service in order that he may offer it to his fellows for a service in return. He is fulfilling the injunction—"Bear ye one another's burdens." He is yielding his body a living sacrifice, rendering a reasonable service. He is fulfilling one of the essential requirements of civilized society and of Christianity."

He paused, looked round on the congregation, then fixing his eyes on the chairman, resumed, speaking slowly and with marked emphasis.

"Listen," he said, "I beseech of you, while I tell you a terrible tale. In this town within the last few weeks a man was discovered trying to murder his wife. His terrified children ran to call the police; rescue came in time. The investigation revealed the fact that for weeks that man had been tramping the streets seeking in vain the opportunity to earn enough to support his family in honest independence. He had sold or pledged everything till he could do so no more. Fuel was wanting amid zero's cold; food was wanting, with beloved ones starving. In proud independence he battled against taking the fatal plunge down to pauperism, to become a beggar for charity. Wife beloved, children beloved, starvation and no signs of relief! Is it any wonder that at last the mind became unhinged and that in his frenzy, he came, alas fatally near the supremest of crimes, the murder of wife and children?"

"I ask you, why was it, that this man was led to this temptation? Had a withering sirocco blighted the harvest? Had the locust eaten up every green thing? Had the fire or the deluge laid the land in waste? No, a thousand times, no. Had any of these things happened, I can understand why men and women and children would suffer from hunger and babes would weep for food. But none of these things had happened. The sumptuousness and luxuriance of the gifts of the Creator are ample, many times ample, for all His children. Why then do men seek in weariness until disappointed hope makes the heart sick, the head faint, the spirits droop and life a weary, weary burden, until alas! too often they take the fatal plunge to the suicide's doom?"

"Whence come the bounties we need for our subsistence? Here lie the land, the minerals, the forest, with the raw materials in the amplest profusion. There is the hand of energy and skill. Let these two agencies come together

and from their magic contact clay and timber become dwellings, iron becomes locomotives, rags become books and seed becomes harvests. Let these two factors come together and abundance blesses their union; divorce these two factors and desolation comes with the certainty of fate."

"Why was it that this man and thousands of others did not go with alacrity to the land, to the mine or the forest, that they might produce the abundance for their wants? What brought the divorce? Is not the answer right here, that millions of acres of the best land on the face of the earth are held by those who will not use them themselves or let any one else use them? Or if the so-called owners do permit their fellows to use these opportunities is it not on condition that they must surrender all their productions except the meagre pittance necessary to support a bare animal existence?"

"Between pitiful hunger and the sources of its satisfaction, between the heritage of God and God's children, we interpose our power of extortion, till we drive men to crime, women to want and children to beggary.

"And, then, and then," he repeated with solemn emphasis "we build our sanctuaries and ask them to come to Jesus.

"Oh! the travesty of religion. The Bible with its benedictions of blessedness, its effulgence of all that is loftiest in the thought of man or the heart of the Deity, on the one hand; the wormwood and gall, to human existence by our impoverishing extortions on the other. Could blunder be more terrible, could error be more sad?"

RATING UNIMPROVED LAND VALUES IN NEW SOUTH WALES.

BY MAX HIRSCH.

The Government of Sir Hector Carruthers passed an Act in 1905 (The Local Government in Shires Act) giving self-government to rural areas and compelling local authorities established under it to levy their general rates on the capital unimproved value of land, and giving them the option to levy special, local and loan rates, either on the capital unimproved value or on the capital improved value. As this Act was merged in the Local Government Act, 1906, almost without alteration, provisions need not be detailed. The latter Act, which came into force in 1908, was also passed by the Government of Sir Hector Carruthers, and applies to the whole of the State of New South Wales, with the exception of the City of Sydney, but not excepting the suburbs. It is proposed to include the City of Sydney during the present year (1908).

This Act is, in many respects, a model of its kind, and especially as regards the levying of the revenue for local purposes. In this respect it prescribes: On the imposition by any local body of a rate on the unimproved value of land, as prescribed in the Act, the suspension of the State Tax on the unimproved value of land within the area of such locality.

As to Shires (rural areas), a general rate of not less than 1d. in the £ and not more than 2d. in the £ upon the unimproved capital value of all rateable land in the shire, to be levied annually by the Council of such shire, provided that on representation by any Shire Council that the revenue derived from 1d. in the £ is in excess of its requirements, the Governor-in-Council may permit the reduction of the rate below 1d. in the £. Special rates, loan rates, and local rates may be levied whether upon the unimproved or the improved value of land as the Council may decide, provided, that if a poll be demanded by one-sixth or not more than fifty property owners, including Crown tenants, a referendum of property-owners shall by a simple majority decide the basis of rating for such special or local rates.

As to Municipalities (urban areas), the Council shall annually strike a general rate of not less than 1d. in the £ on the unimproved capital value of the land rateable in the municipality. Any additional income required from general rates, the Council may assess either upon the improved or the unimproved capital value of the land, subject to a referendum of the ratepayers on the question of the basis of such further assessment, if such referendum be demanded by 100 ratepayers. Similar provisions apply to the assessment for special rates, local rates, and loan rates, by municipalities, as have been set out as applying to shires. In either case, it will be seen that only property owners and Crown tenants can vote in a referendum on such rates.

Limitations of Rating Power.—In a municipality the revenue from general rates shall not exceed the revenue derivable from a combined rate of 2d. in the £ of unimproved value and eighteen pence on the annual improved value, but the whole of it may be levied from the capital unimproved value. The revenue derivable from all rates may not exceed that derivable from a combined rate of 2d. in the £ of capital unimproved value and 24 pence in the £ on the annual improved value. These limits may be enlarged on application to the Governor-in-Council for cause shown.

Further Rates.—In addition both shire and municipal councils may levy water rates, sewerage rates, and other rates under special Acts, either on the improved or unimproved capital value of the land, subject to a poll of the property owners only, inclusive of Crown tenants, as provided for the determination of the basis of other rates.

Further provisions are: As to Mines.—For the purpose of the Act the unimproved value of a coal or shale mine is fixed either at a sum equal to 3s. per ton on the annual output of large coal and eighteen pence per ton of small coal, the average of the three preceding years being taken, or at the saleable value of the mine, less the value of the actual serviceable improvements. The option as to which value shall be taxed rests with the council of the municipality or shire. For the metalliferous mines the unimproved value is defined as a sum equal to 20 per cent. of the annual saleable value of the ore or minerals won, or of the products of such ore or minerals, the average of the three preceding years being taken, or, where the land is not being principally worked as a mine, the saleable value of the property less the value of serviceable improvements thereon. Pro-

vided that no such metalliferous mine shall pay more than 2d. in the £ of its unimproved capital value.

Rateable land owned by the Crown and not leased may only be rated on its unimproved capital value. Crown lands held under lease or license from the Crown may be rated as other land, but their unimproved value shall be taken as twenty times the rent payable by the tenant during the preceding year.

Not Rateable are: Commons, public parks, and public reserves unlet; cemeteries, public hospitals, benevolent institutions, and buildings used exclusively for public charitable purposes, churches, public libraries, unoccupied Crown lands, lands vested in the University of Sydney and occupied solely for purposes of education, lands vested in the Chief Commissioner of Railways and actually used for railway or tramway purposes.

An agitation has been started by suburban municipal councils to remove the exemption of land used for ecclesiastical and educational purposes (1908).

It will have been noticed that as regards the general rate, rating on the unimproved value is partly compulsory and partly optional for municipalities, and entirely compulsory for shires, and that it is optional for either as regards all other rates. It is, therefore, a remarkable fact that almost throughout the whole State the rates have been placed on the unimproved value of land, either through the action of the councils, or where these preferred the dual system, through that of the landowning ratepayers themselves. The State contains 134 shires and 190 municipalities, or in all 324 rating bodies. Only 25 of these have placed any part of their rates on improved land values, and even in their case fully three-fourths of the revenue is derived from assessments on the unimproved value of land. More remarkable still are these facts.

No poll has been demanded in any municipality or shire, the vast majority in which the council determined to concentrate all the rating on the unimproved value of land. In only 33 cases did the councils decide to place part of the rates on the improved value of land. In eight municipalities this decision was challenged, and though only landowning ratepayers can take part in the poll, in each case the council's decision was reversed by considerable or large majorities, who declined to sanction any part of the rates being placed upon improvements, viz. :—

	Against Councils' Decision	For Councils' Decision	Majority Against Rating Improvements
Blainey.....	30	17	13
Liverpool.....	169	20	149
Broken Hill.....	421	266	155
Randwick.....	322	248	74
Alexandra.....	221	50	171
Waverley.....	413	333	80
Woolhara.....	271	171	100
Mosman.....	388	84	304
	—	—	—
Total.....	2235	1198	1046

The opponents amongst the landowning ratepayers, therefore, were little more than one-third of the total. Moreover, in several cases in which councils had announced their intentions or had actually passed resolutions in favour of the dual system of rating, public agitation was sufficient to cause them to alter or reverse their decision before a poll could be taken.

At the time of writing no definite information as to the average amount of the rates per £ of land values can be given. The rating in shires (rural districts) is low, as these do not require any large revenue. In a very few instances it is only three-quarter pence in the £. In the great majority of shires the rate is 1d. in the £; in a few cases it is between 1d. and up to 2d. in the £.

Financially the shires have shown excellent results on their first year's working, as Mr. Wade, the Premier, said in opening their conference, for although only 23 councils have exceeded the penny rate, 115 out of 117 turned their first annual corner with surpluses, which in 84 cases reached £1000.—*"Sydney Daily Telegraph,"* 22-5-08.

The rating in municipalities is higher, as their requirements of revenue are greater. Most municipalities, moreover, have made use of the change for the purpose of increasing their revenue, which previously was unduly small. At the time of writing, the rate imposed by 181 municipalities out of a total of 190 is known. Of these 12 have imposed a rate of between 1d. and under 2d. in the £ of unimproved value; 39 a rate of between 2d. and under 3d. in the £ 58 a rate of between 3d. and under 4d.; 51 a rate of between 4d. and under 5d.; 12 a rate of between 5d. and under 6d.; 3 a rate of between 6d. and under 7d.; and 6 municipalities have imposed rates of 7d. and over. Of these Wilcannia has imposed a combined rate—general, special and water—of 10d. in the £ of unimproved value; and Hay a combined rate covering general, lighting and water rate, of actually 11¼d. in the £. It is, however, held that in these two, as in many other instances, the unimproved value of the land has been considerably undervalued.

In all the suburban municipalities except one the rates have been placed on the unimproved value alone. The exception is Hunter's Hill, which has placed 2d. on the unimproved and ¼d. on the improved value. The unimproved value of the rateable land within their area is assessed at £25,518,001 and their population is 432,030, given unimproved value per head of population of £59. In 1906, the system of rating on the basis of rental value, the revenue derived from rates was £258,197, or 11 9 shillings per head. This same amount would have been raised by a rate of 2.41 pence in the £ of unimproved values. The revenue which these 40 councils expect to receive from rates in 1908 is £361,280, or 15.2 shillings per head, equal to 3.40 pence in the £ of unimproved values. The aggregate expected increase of revenue by these 40 municipalities is 43.5 per cent.

It seems probable that the total revenue from rating will equal about 25% of the annual unimproved value of the land in New South Wales.

Though it is too early to speak of results generally, it is admitted on all hands that there never was such a scarcity of labour in New South Wales as at

the present time, nor such activity in trades, especially in the building trades. While in the adjoining State of Victoria, having no system of taxing or rating land values, the Government is making frantic efforts to find employment for unemployed workers, the Labour Bureau of New South Wales states officially that there are no unemployed workers in the State. While in Victoria wages have a downward tendency, and have actually been reduced for some workers, in New South Wales they are increasing. For instances, the wages of ploughmen have within the last few months been raised from 15s. to 20s. a week, both with board.

That this increased demand for labour is a direct and inevitable result of the change in the system of rating, may be seen from the facts set out in an editorial article, which appeared in the *Sydney Morning Herald* of May 11th, 1908. It may be stated that the *Morning Herald* is the Conservative morning paper of Sydney, and has always opposed the taxation of the unimproved value of land. Its testimony is all the more convincing, when it admits the following facts:

“Unimproved land value taxation has evidently come to stay. Wherever there are large tracts of unimproved lands in good positions, or where a council in the past has been compelled to rate a property on the annual rental value basis simply because there were some improvements of a minor character, the revenue could under the new system be raised considerably * * * The tax will press very heavily upon some people, while to others it will materially lighten their load of taxation. At Waterloo two dairymen have a lease of 250 acres of land, part of the Cooper Estate. The dairy is on one portion of the land another portion is under cultivation, while the third part is used as an enclosed grazing ground. These dairymen pay an annual ground rental and in former years the council has been obliged to rate the property upon the rental basis, which brought into the municipality a yearly income of about £10. Now this property has been rated upon the unimproved land value basis, and the dairymen's rates have been raised from £10 to £833 a year!* All dairy properties with large areas of land are in a similar position. Racecourses will also suffer. The trustees of the Randwick Racecourse will have their rates raised this year from £400 to £1950. Kensington Racecourse and similar tracks will suffer accordingly. Golf links and poultry farmers will pay heavily. * * *

“The owners of large tracts of land, whether subdivided or not, will have to pay up; for instance, the trustees of the Wentworth Estate at Vauluse will have their rates raised something like 500 per cent. The trustees of Cooper and every other estate will find this year's rates increased many fold. Buildings and lands belonging to the Government, such as public schools, light-houses, reservoirs, reserves for military purposes, certain railways and tram-

*Not the dairymen, but the owner will pay the rates; as soon as the lease runs out, if the lessors were foolish enough to undertake payment of all rates; even during the currency of the lease if they were wise enough not to do so. Moreover, the fact is suppressed that this property, situated in a thriving suburb and held for speculative purposes, also paid £200 a year in State Land Value Tax, which is now remitted.

way properties, have all been rated this year for the first time. Industries at Botany and other places where areas of land are required for wool-drying, etc., must be prepared to pay large increases. Glebe and other lands belonging to churches will have increased rates; for instance, glebe land at Randwick, on which the rate hitherto was £12 10s. will now pay £87 10s. a year in rates. The Town Hall itself is not to escape being rated. The hundreds of persons who hold suburban allotments for a rise, and who in the past have paid a few shillings a year in rates, will now have to pay a few pounds for their speculation. The question naturally arises if the councils are not to have a great deal extra revenue under this system. Surely, somebody must be getting off very lightly. The explanation is that the man who has built his cottage upon a piece of land with a small frontage in other than the leading avenues of a municipality, and who, under the old system of rating, paid upon the rental value of his property—which meant that his rates were anything from £1 to 3£ a year—will now be called upon to pay but a few shillings. In other words, he will pay the same amount of rates as his neighbor with an equal frontage who has not built. This means that while the owner of the unoccupied allotment of land in an estate will have his rates raised from 5s. to £1, the man who has built will have his rates reduced from £3 down to £1, and there are thousands of such cases. They are to be found in every municipality.”

These facts, which our Conservative authority terms “revolutionary,” were predicted by the advocates of the change in the system of rating, and are part of the reasons which causes their advocacy of this system.

Similar testimony comes from other parts of the country. For instance, the *Lithgow Mercury*, of May 18th, 1908, reports that the council of this mining and industrial centre has levied a rate on the unimproved value, which will increase its revenue by 50 per cent. Nevertheless, it points out that the mines within the municipal area pay lower rates than under the old system, to the extent of about 30 per cent., that a leading industrial establishment has had its rates reduced from £135 to £36, and that in all the cases in which the houses erected are of much greater value than the land upon which they stand, which is the case with the overwhelming majority of dwelling-houses, the rates payable under the new system are lower than they were under the old, notwithstanding the 50 per cent. increase in the total revenue raised. On the other hand, the *Mercury* has a long list of properties, either public-houses or business blocks in the principal business street, or vacant land, on which much higher rates have to be paid under the new than under the old system.

It is wonderful how many of the men who are working for political reform, got their inspiration from Henry George. “I am for men” George said, and he made men. No matter what the world may decide to do about his Single Tax, some day it will have to acknowledge that Henry George brought into the service of men of more different kinds than any other man of his day.—Lincoln Steffens, in the *March American Magazine*.

RATING ON UNIMPROVED LAND VALUES IN QUEENSLAND.

BY MAX HIRSCH.

Queensland levies no tax on the unimproved value of land for State purposes. On the other hand, it has proceeded earlier and further than any other country in the direction of assessing the unimproved capital value of land alone for local rates, having made this system compulsory for all rating bodies in the State, except water works trusts.

The initial steps in this direction were taken in "The Divisional Boards Act 1879," passed by the Conservative Government of Sir Thomas McIlwraith providing for local government in rural areas and excluding certain improvements from rating.

In 1887, the Government of Sir Samuel Griffith, at present Chief Justice of the Commonwealth, passed a consolidating Act, "The Divisional Boards Act 1887," which extended this principal, and inter alia provided that the capital value of country land, upon which the annual value was to be based, should be taken at the fair average value of unimproved land of the same quality in the same neighbourhood.

In 1890, Sir Samuel Griffith, then Premier in a Coalition Government composed of Liberals and Conservatives, succeeded in passing "The Valuation and Rating Act 1890," which excluded improvements from local rating in urban as well as in rural areas, except as regards land held under goldfield tenures, where the value of buildings was to be included.

Thus the law stood till 1902, when the Government of Mr. Philp, again a Conservative Government, passed "The Local Authorities Act 1902," which consolidated the whole of the statutes relating to local government. This Act swept away almost the last vestige of any rating on improvements, and made the unimproved value of land practically the sole corpus, in which local authorities were permitted to assess rates. The experience gained of this system under previous statutes have been so favourable that the radical step taken by the Philp Government met with no opposition from the public, and with but feeble opposition even from the land-owners in the Legislative Council, who had only consented to the Act of 1890 under the strongest pressure. Many and loud had been the prognostications of disasters to come from this radical breach with past custom. However, they were quickly falsified. In 1893 a conference took place in Charters Towers of the local authorities of Northern Queensland. This conference suggested various amendments in the Act of 1890, but—after two years' experience of the rating on unimproved values—the only resolution on this subject was one to reduce the valuation of buildings on goldfields to one-third of their value, thus extending the principle.

In 1896, after five years of experience with the new system, a Royal Commission was appointed to inquire into and report upon the whole system of

local government. The enquiry lasted for two months. The Commission examined many witnesses and sent questions to all local councils, which elicited 96 replies. Of the witnesses one only expressed an opinion in favour of the old system of rating, and only one local authority did the same. In face of the actual or implied approval by all other witnesses and correspondents, the Commission did not seriously consider the views of these dissentients. The ready acquiescence of the public and the Legislature in the Act of 1902 is thus explained by the favourable experience gained of the new system of rating under previous statutes.

The Act of 1902 limits the rating powers of local authorities as follows, no distinction being made between rural and urban authorities;—The general rate shall not be less than one-half pence and not more than threepence in the £ of the unimproved value of land; special rates shall not exceed threepence in the £. In addition, water rates, separate rates, loan, cleaning, and tramway rates may be levied, and no limit is set to their incidence. The minimum valuation of any property is £20 in shires and £30 in cities and towns. Tramways are rated in the ordinary way on their land, and in addition pay 30 per cent. on the gross earnings of their cars; gas companies pay from £1 to £8 per mile of main pipe, according to their diameter, and electric supply companies pay £2 per mile of route traversed by their line or lines. Hydraulic mains under public roads pay £5 per mile during the first ten years, and £10 per mile thereafter.

Exempt from rating are:—All land belonging to the Crown and not let to tenants; land used for public purposes, show-grounds, public recreation, athletic sports and games; land vested in any public authority, or used for public charity, public worship, public educational purposes, orphanages, mechanics' institutes, schools of art and cemeteries and mines, which are taxed by the State through a dividend tax.

RESULTS.

In reply to certain questions put to him by Mr. A. G. Huie, secretary Single Tax League of New South Wales, Mr. W. H. G. Marshall, town clerk of Brisbane, writes as follows on January 6th, 1908.

REPLIES TO QUESTIONS RE RATING ON UNIMPROVED VALUES.

"1. Do you experience any difficulty in raising sufficient revenue in this way?—No.

2. Has there been anything of the nature of a land boom since the new system was adopted?—No.

3. Does it encourage owners of land to use it rather than to hold it idle for speculative purposes?—Yes.

4. Is it in the interests of the average wage earner who has, or who is trying to get, a home of his own?—Yes.

5. Does the land value rate induce people to overbuild on land, or in other words, build two houses on land where there is really only room for one, because the improvements are free of taxation?—

Not necessarily. The owner will of course use discretion in putting up

such improvements as will bring in the best return; to overcrowd the land by erecting two cottages where there is only room for one would defeat this object.

6. Does rating on unimproved values assist the health officer of the council, or is it as profitable for a man to own slums on valuable lands as under the old system?

Slums on valuable land would not pay. The owner must have suitable buildings commensurate with the value of his land to obtain a fair return on his outlay.

7. Is there any agitation against unimproved value rating?

No, not against the system: the question of obtaining the fair value caused some trouble at first, but a fairly equitable basis is now fixed and accepted by a large majority of the ratepayers.

8. Is there any way of evading the rate?—Not in our experience.

9. Has the condition of the building trade been generally satisfactory since its adoption?

The system does not much effect the building trade, save that probably it causes more building.

Question No. 10 (which was a request for an expression of opinion on the merits of the system). I enclose you a copy of a pamphlet prepared by Mr. Leslie Gordon Corrie, ex-alderman, and mayor of the city, which deals very comprehensively with the whole subject.

The pamphlet referred to by Mr. Marshall is a reprint of a report by Mr. Corrie, written at the request of the Government of Queensland, in a reply to a request for information made by the Secretary of State for the Colonies. Extract from this report will be presented herewith.

On a previous occasion, October 11th, 1898, Mr. Marshall expressed his opinion of the working of the new system as follows:—

“In 1891 the capital value of the land alone was taken (for rating), and that amounted (for Brisbane) to £8,806,999, upon which a rate of $\frac{3}{4}$ d. in the £ was struck.

“The object of this legislation was primarily to more equitably distribute the incidence of taxation, and this result has in the main been obtained. The old system of taxing improvements was undoubtedly defective, as being calculated to retard progress, and I certainly think our present system a distinct advance; vacant lands, and lands whose improvements are not in keeping with their situation, are now more heavily rated than was formerly the case, and this has had a decided effect in urging on building operations.

“Fully improved properties have benefited by the change, and likewise house properties, as, for instance:—a cottage property in the outskirts in 1890 was rated at £3 13s. 8d., and in 1891 at £1 5s.; another property in 1890 paid £6 16s., and in 1891, £5 5s.”

Mr. J. T. Isles, a member of the firm of Messrs. Love and Isles, auctioneers, Brisbane, President Brisbane Ratepayers' Association, wrote in September, 1906:—

“The principle in rating the unimproved value of land appears to me the

most equitable one, as all owners under this system are charged alike upon the basis of their holding in land.

"When rates are charged upon a rental basis, it appears to me that the owner who improves his land, and thereby presumably assists in the progress of his particular district, is penalised by having to pay higher rates; Whereas, if any penalty is to be imposed, it should be on the man who does not improve his property, but who benefits in the increased value caused by the improvements of other owners without additional expense to himself. The improved land values as the basis, however, gets at all equally, and appears to be a most just method."

An inquiry by the Secretary of State, sent out April 5th, 1906 (White book c'd 3890), caused the Government of Queensland to call for reports from the Treasury, as well as from Mr. Corrie, and to forward the same to the Secretary of State.

Mr. T. W. Connah, Under-Secretary to the Treasurer, reports:

"The effect of this land value taxation (rating) has been to depreciate the value of land held for investment or speculative purposes, and to stimulate the utilisation of vacant land where practicable, so as to obtain some return for the rates paid. The exemption of improvements from taxation has a tendency to encourage building operations. As regards the effect on rents, it is obvious that the rentals from improved properties can be lower with taxation on land only than they would have to be to give the same percentage of return if the improvements were also taxed."

Mr. Leslie Gordon Corrie, F. L. S., President Queensland Institute of Architects, ex-mayor of Brisbane, several times president and treasurer of the Local Authorities' Association of Queensland, an association of Local Authorities formed to "protect the interests, rights and privileges of Local Authorities," speaks with exceptional authority on all questions affecting the local government of his State. His report, therefore, is not only valuable through its contents, but also through the exceptional opportunities its author has enjoyed to form valid opinions.

Mr. Corrie reports:—

"In the year 1898 the Premier of Victoria requested through the Home Secretary, information as to Queensland's experience with unimproved land valuation. This being forwarded to the Association as the body best qualified to answer, the executive approved its secretary writing, on behalf of local government, altogether favourably concerning the system.

"The British Government seeking similar information last year, the request was referred by the Premier (Hon. Wm. Kidson) to the Association. Being then treasurer of the Association, the writer suggested the matter should be discussed at the coming annual conference. The executive, however, considered the matter to be so 'non-contentious,' the local governing bodies resting so satisfied with the principle, that it was undesirable to occupy the time of the conference in this connection.

"The exclusion of taxation upon property other than land was apparently

expected to lead to the promotion of improvements, while the application of the tax upon land only might reasonably have been expected to discourage land speculation. From the standpoint of Queensland city holdings it is believed that such expectations have been borne out.

"The case for comparison under the two systems (old and new) would have been simpler had the colony continued to prosper. * * * The new system, although introduced in 1891, cannot be estimated as in full operation until 1894-5. * * * At this period the colony was in the midst of the depression consequent upon the Australian financial crisis, with the result that, except in the instance of certain busy mining and other small centres, building was practically brought to a standstill. * * *

"Personal acquaintance with the operations of leading financial and building institutions, and with private firms and individuals dealing largely in real estate, both improved and unimproved, enables the opinion to be expressed that the absence of any tax upon improvements considerably relieved the tension imposed upon the holders of improved properties during the depression, and also encouraged building operations being undertaken at an earlier period, and to an extent that would otherwise not have happened.

"The tendency under the new order of things was to depreciate the values of unimproved lands, regarded as lands only. * * * and will always have a deterrent effect upon the holding of land for merely speculative purposes. In the light of Queensland's experience * * * the new system can be accepted as distinctly against the maintenance of fictitious values in land. The stimulation to improve land, owing to the appreciable rating of the same, is more clearly established whenever the outgo is very direct and visible, such as in the instance of highly-priced city land.

"The taxation of the unimproved value of land in any case, omitting altogether a tax on improvements, necessarily lightens the burden in the instance of improved properties. This should, and does, enable the rent charge to be lessened.

"It is a system neither borrowed by their legislators nor accepted by the people of Queensland ready-made from others, but one educed, as the gradual development of legislation proves, more or less sub-consciously, from the germ of the idea, which in its integrity is an excellent belief, viz., that a premium should be held out, or, at worst, no discouragement offered, to the improvement of the unexploited lands of a new country."

THE New York State platform of the Independence League contained the following plank :

We demand a revision of our tax laws and favor an act permitting the exemption from local taxation of buildings and other real estate improvements to an amount not exceeding three thousand dollars.



JOSIAH C. WEDGEWOOD, M. P., THE NEW ENGLISH LEADER

(See page 40)

TAXATION IN THE PROVINCE OF ALBERTA, CANADA.

By JOHN PERRIE, Provincial Tax Commissioner, Edmonton, Alberta.

Delivered at the International Tax Conference, Toronto, Canada, Oct. 7, 1908.

The taxable property in the Province of Alberta may be divided into three classes. First, rural property; second, village property; third, town or city property.

Land is the only property assessed under the first class and the rate of taxation is levied at so much per acre without regard to the value of the land. There are two assessments levied on these lands, one for raising money for assisting in building roads and bridges, and the other for raising money to be applied to the support of educational institutions. The first mentioned assessment is levied partly by the Provincial Government and partly by local organizations known as local improvement districts. These districts are organized in the more thickly populated portions of the Province and the taxes are levied, collected and expended by a council elected by the ratepayers of the district. The rate of taxation within these districts varies from a minimum rate of one and one-quarter cents per acre to a maximum rate of five cents per acre. Taxes on the outlying portions of the country which are not included within these districts are levied, collected and expended by the Provincial Government, the rate of taxation being fixed by the Government. At present this rate is one and one-quarter cents per acre on all lands held under homestead or purchase, and on Government lands held by lease the rate is three-quarters of a cent per acre.

The taxes for educational purposes are levied by the Provincial Government on all outlying lands and by the boards of the school districts where such districts have been organized. The rate of taxation on lands within school districts is limited by law to a maximum rate of ten cents per acre. The rate levied by the Provincial Government on lands outside of school districts is fixed by the Government, the present rate being one and one-quarter cents on patented lands and one-half cent per acre on Government lands held under lease. Homestead lands are not assessed by the Government for educational purposes until four years after—the date of making homestead entry.

In all assessments the land is described by number of lot or section and while the name of the owner is entered the land is in no way described by such name.

All taxes levied and collected by the Provincial Government are simply trust funds handled for the benefit of the people paying such taxes, the revenue of the Province being derived from subsidies from the federal government supplemented by taxation of companies, corporations, etc.

Village property is liable to two assessments, one to furnish revenue for

street improvements and other work of the village, and the other for school purposes; the former being levied by the council of the village and the latter by the school board of the village. Both these assessments are based upon the value of the real and personal property within the village, but in the case of the improvement taxes there is a provision whereby the council of any village may obtain permission from the Government to base their assessment on the value of the land exclusive of the improvements thereon by presenting a petition signed by two-thirds of the ratepayers of the village. This latter system of assessment is in use in many of the villages throughout the Province. It is found to work out in a very satisfactory manner, and the number of villages using this system is continually increasing.

In the towns and cities of the Province there is only one assessment. It is made by the officials of the town or city, and covers the taxes required for the support of the schools within the municipality and also for all work carried on by the municipality. The system in most of our towns and cities is assessment according to the actual value of the land exclusive of the improvements thereon. There is no assessment of personal property. This system commends itself to the people of the Province as a fair method of taxation and all cities which have lately received charters of incorporation are using it in preference to the system of assessment on both real and personal property.

This taxation of land is supplemented by a business tax and to a small degree by income tax.

Probably the most distinguishing feature of the assessment system is the fact that the assessment of personal property or improvements is almost unknown, practically all taxes being levied on land without regard to the improvements thereon. The use of this system of assessment is rapidly increasing and when it is taken into account that unimproved property is greatly enhanced in value not only by the improvements carried on by the municipality or Government, but also by the developments due to the investments of owners of improved property, it would seem only right that the assessment should be so adjusted as to provide for the payment of a fair proportion of the taxes by the holders of such improved property. The ratepayer who invests money in unimproving his property is a much more valuable asset to a any community than the man, usually a non-resident, who simply holds his property as a speculation. It is only just that this should be recognized, and the assessment so levied that as much as possible of the burden of taxation will be borne by the man who is holding his property so as to profit by the development brought about by the investments of the owner of improved property as well as the work of the Government or municipality.

It may be contended that our assessment of rural property at a certain rate per acre is unfair, but the rate of assessment is as yet so uniformly low that the system is working out quite satisfactorily and we are saved the expense of valuing the land. If it should become necessary to levy a heavier rate of taxation it will of course be necessary to adjust the assessment according to value.

AN UNPUBLISHED LETTER OF DAVID A. WELLS.

We are permitted to print for the first time the following letter from the late David A. Wells. Mr. Wells, as is known to many of our readers, was one of the most eminent of the old free traders. The perception of true economic doctrines came to him only by degrees, for he began as a protectionist, from which by successive steps he came to realize the impolicy of all protective duties, and finally to the position of an advocate of a tax upon real estate in lieu, practically, of all taxes now levied. It is now as certain as most things unfulfilled can be that Mr. Wells would finally have landed in the Single Tax camp, for he was a man of great abilities, an indefatigable student of the problems of taxation, profoundly conversant with its incidence, and possessed of fine scruples. It is something to know that even at the time of writing he was not antagonistic to our movement and had a word to say in its favor.

This letter of Mr. Wells is in reply to a definition of free trade made by a well known Single Taxer, E. C. Clark, of Syracuse, Nebraska. It will be observed that this definition of Mr. Clark's, endorsed by Mr. Wells, includes the Single Tax, as indeed any definition of free trade must. Following is Mr. Clark's luminous definition:

"Trade," in the economic sense, is any vocation or calling in which persons engage as a means of life maintenance.

"Free-Trade," is that condition of production and sale or exchange that admits of no tax, fine, assessment or amercement, or of condition precedent in the sale or exchange of things produced, either at home or abroad. To manufacture or transport a thing is a part of production.

Note—This, of course, involves "Free Land." A Single Tax on land, or site values, independent of all improvements, is the only means of obtaining free land—Free-Trade and free land are economic twins.

To this Mr. Wells makes the following reply, in which the expression of confidence in Mr. Cleveland is of interest just now:

Norwich, Conn., Jan. 11th, 1893.

My dear Sir:—

At this late day I desire to acknowledge and thank you for your letter of some weeks since. Your definition of free trade is the best I have ever seen and I am going to adopt it when I need a definition of the term.

I cannot discuss with you *now* the Single Tax. I am going to try and bring out this year a book for which I have been gathering material for 25 years in which I mean to discuss this question fully. Do not understand me as wholly antagonizing the Single Tax. Its great merit is simplicity, the element which taxation most needs.

I think it will please you to know that we are going to have thorough tariff reform and that the best system ever devised in this country will be ready—for Mr. Cleveland to endorse and make an administration measure, whenever he decides on the time.

I happen to have an article in the *Forum* for Feb. out about the 22nd of January, which will discuss this matter and will contain some statements that the American people have not as yet had presented to them.

Again thanking you for your letter, I remain,
Yours most cordially,

DAVID A. WELLS.

P. S. I will add that I believe Mr. Cleveland is in entire unison with the leading advocates of tariff reform and will not fail us in action.

THE BURIAL OF HENRY GEORGE

(For the Review)

Bury the noble dead!
No blood-stained fields were his.
His sword—his mighty pen,
His victories—Freedom, Peace.
He sought nor fame nor power,
Yet his are power and fame.
He moves the world this hour,
And millions bless his name.
The millions yet to be
Shall see the truth he taught;
Their great prosperity
Shall by that truth be brought.
He saw, where sages failed,
Men's equal rights to earth
Are with their right to life
By virtue of their birth.
He taught the rights of men,
He taught men more. He taught
How right must be obtained,
How justice must be wrought.
His great, warm heart beat true
For earth's oppressed and poor;
His glad evangel lives
Deliverance to ensure.
Bury the noble dead!
Upon his honored grave
The tears of millions shed
Attest his power to save.
Bury the noble dead!
His doctrine will endure,
Earth's golden age shall dawn—
There shall be no more poor!

SAMUEL BRAZIER.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau St.
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NOVEMBER-DECEMBER, 1908.

PUBLISHER'S NOTES.

Arrangements are being made to carry on the REVIEW for 1909. To do so successfully we must have the co-operation of all those who know the good work this publication is doing. What will *you* do? Will you help to place more public libraries on the list, more public men? will you add to the score or so of those Rhode Island Tax appeals to whom the REVIEW is now being sent?

Will you support this organ as loyally as socialists support theirs? There is not a subscriber on our list who cannot add another subscription to his own. And these are needed if the REVIEW is to continue its good work for the cause.

We shall undertake during the coming year the management of a lecture bureau for New York and vicinity. This we will do under the auspices of the American Single Tax League. By the time the next REVIEW is due we hope to be able to present a gratifying report of this work.

You can help this work by helping the REVIEW. By so doing we can be assured that the welfare of the publication will not be neglected, by reason of the time and labor that must be devoted to another field. We hope one mode of activity will help the

other, but this remains to be seen. And until this is proved your help is urgently needed. And to these two fields—the REVIEW and the lecture work for New York and vicinity—we purpose, for a period at least, to devote our entire time.

We want your financial help, but we want more. We have laid out a plan for a series of articles that shall exhaustively treat of certain important phases of the economic question. The series of articles on "The Single Tax—What is It," will be continued so that not even the casual reader of a single issue shall miss the answer. But we want help in forwarding to us the news of your locality, any information indicating progress in our direction, public and pulpit utterances that may seem significant, advances in tax laws, and newspaper editorials and items that may be of use to us in preparing these bi-monthly chronicles of our progress. And above all will our readers and correspondents in foreign countries keep in communication with us?

And remember the REVIEW needs your help, with such subscriptions as you can make, or which you can secure from those Single Taxers who are not now on our list. Help us to put the REVIEW on a self-supporting basis.

The Holidays are coming. Books are always appropriate presents. Order through the REVIEW any book you want.

NOW LET US TURN TO OUR OWN WORK

For the third time Wm. J. Bryan is beaten for the presidency—this time, considering the circumstances peculiarly favoring his candidacy, more decisively than before. Many Single Taxers will be disappointed, for it is probably true that the larger proportion of our number supported him. But his Single Tax supporters have not been unmindful of the fallibility of his economic judgments and the shallowness of his proposed remedies. The trust plank in the Denver platform, said to have been dictated by Mr. Bryan, is of all remedies

the most preposterous, and it was upon this most vulnerable part of his armor that Governor Hughes, who on the Republican side made the most effective speeches in this campaign, directed his heaviest artillery. In this opinion respecting this extraordinary plank there is not a Single Taxer in the country who is not agreed and who could not in fifteen minutes demonstrate the worse than ineffectiveness of the remedy.

While it is no doubt true that Mr. Bryan can no longer aspire to the supreme leadership of his party, he will never cease to be an influential figure in its councils—that is, if the Democratic party is to survive. Mr. Bryan has shown signs of growth—he is a larger man to-day than when in 1896 he delivered that “crown of thorns” speech that secured him the nomination. But he is not yet fundamental.

Repeated efforts have been made to draw Mr. Bryan out with some expression of opinion on the right of every man to the use of the earth—without which the discussion of any economic problem is waste of effort. Before us as we write lies a letter of Mr. Bryan's written to Mr. Joseph Darling, of this city, sometime before the Denver convention. It reads as follows and is the first statement that Mr. Bryan has made on our question, though he still postpones a definite declaration of opinion:

“My Dear Sir:

Not regarding the Single Tax as a national question upon which the people are ready to act, I have not studied it as thoroughly as I desire to study a question before taking a position upon it. Mr. Johnson and I agree upon a great many questions upon which the people are ready to act. I have rejoiced in his victories in Cleveland, and he has commended my position on several questions, but I am not prepared to discuss the Single Tax question.

Very truly yours,
W. J. Bryan.”

May we not venture to suggest that the time is now opportune for Mr. Bryan to “prepare” himself for such discussion. When the British political leaders do not hesitate to make an issue of the Taxation

of Land Values, adopting our arguments as their own, surely the leaders of the minority party in the United States need not feel any timidity in advocating some measure of our principles.

In this connection a communication addressed to Mr. Ryerson Jennings, of Philadelphia, by Count Tolstoy wishing success to Mr. Bryan in his late campaign, concluded with these words: Mr. Bryan admires the great Russian, and surely the admonition will not fall upon unheeding ears:

“I do not know, but hope Mr. Bryan will stand for land reform according to the Single Tax system of Henry George, which I regard as being, at the present time, of the most insistent necessity, and which every progressive reformer should place to the fore.

Yours Faithfully
Leo Tolstoy.”

The impatience of some of our comrades at the apparent futility of a further alliance with the Democratic party is shown in a letter just received from a man who for twenty-five years has been foremost in Single Tax councils, besides having been a close personal friend of our great leader. This letter contains the suggestion that hereafter we act with the socialist party—that in this way, should the example be followed by radicals the country over, a most effective protest may be organized. Certainly we might do worse.

But in the meantime let us get to work. The progress of education must be hastened. There is a Bryan Federation which did effective work in the campaign just closed. Let that organization be maintained under some other name for radical ends, among which should be the securing of a Direct Legislation Law for this State.

FROM a well known clergyman, brother of a better known Supreme Court Judge, to whom the REVIEW had been sent for one year comes the following communication: “I am surprised to see what seems to me to be true. But I must read and study more before expressing mature opinion. This by way of thanks to the editor.”

EX-PREMIER CARRUTHERS.

(See Frontispiece)

J. H. Carruthers, late Prime Minister of New South Wales, was born at Kiama, New South Wales, on the 21st of December, 1857. At eighteen years of age he took his degree of B. A. and at the early age of twenty-one fully qualified for the profession of law. In 1887 he was elected a member of the New South Wales Parliament, and a year later was made Minister of Public Instruction.

When defeat overtook the Liberal Party he became leader of the opposition, and after two years campaigning he won by a narrow majority over a reactionary ministry, and became Prime Minister of New South Wales. In 1906 he secured the passage of the Local Government Act empowering Municipalities and Local District Councils to rate on unimproved land values only.

The beneficial effects of the adoption of this act by many rating bodies have been told in the *Review* by Mr. A. G. Huie.

Those who know of Mr. Carruthers work in other lines for the advancement of the interests of New South Wales speak in high admiration of his administrative abilities. But his work for land reform is his most signal service to the land of his birth. The ringing words of Henry George spoken in Sydney in 1890 found one eager listener who sprang to execute the mission. So well was the responsibility discharged that New South Wales now leads the world in those steps that mark our advance. It is of interest to quote the words of Henry George from that notable speech:

"And we of the great Republic—to-day we are looking toward Australia; to-day we are taking counsel of your experience; to-day we are following in the path you have outlined. Men of Australia, lead us further!"

Mr. Carruthers is now in England. On his departure a dinner was tendered to him at Sydney, New South Wales. In response to the several speeches made in his honor wishing him speedy recovery from the ill health which had induced him to hand in his resignation, he said:

"As for any achievements of my own, I prefer to let my works speak for themselves.

(Applause.) But I cannot help making a short reference to the Local Government Act. (Cheers.) I believe that it will not only do good in this State as a measure of municipal reform, but it will have the effect of re-creating a vigorous and healthy spirit of self-help through the length and breadth of this land. I believe that it will make the people more self-reliant, educate them in the task of self-government, and make them better appreciate the difficulties of government. I regret that I was not able to continue in office sufficiently long to put the coping-stone on that work by passing a Bill to enable the citizens of this great metropolitan area to set up for themselves a form of Government for a greater Sydney. (Applause.) I have in my lifetime seen in this city a growth which has been stupendous. I never heard one man foretell the growth which we have seen realised in Sydney. Not a living man can foretell the future of Sydney during the next fifty or one hundred years. (Cheers) We are within ten days sail of the teeming populations of the East. Only four days sail from us are the other teeming populations of the Southern Seas. Sydney is destined to be one of the greatest cities the world has ever seen. (Cheers.) It will be a great metropolis of trade, and a centre of culture for the southern hemisphere. It is now that provision should be made to do that which in but a few years will be ten times much more difficult. I hope that the present Parliament will put the coping-stone to the work of Local Government by passing an Act which will enable Sydney to make provision for its own future growth. * * *

"Your Excellency, while I regret that I had under almost tragic circumstances to hand you my resignation of the office of Premier—you know it was almost as unexpected to me as it was to you—if I had carried on it meant the probability of a very few hours of life for me. That I had the courage to take the step I did I am now glad, for I trust that I shall return from my journey abroad with restored health and the strength to render further service to the State. I have worked as very few men in this country have worked. During the the last bitter election campaign, I had to

travel here, there and everywhere, to meet my traducers face to face. I have experienced to the full the sweets of public life, and I have experienced also to the full the bitters of it, but if I had to close book now my last words would be: Thanks—grateful thanks—to a constituency which has never for a moment lost faith or confidence in me; to a people who have refused to listen to unfounded and unsupported calumny; to my colleagues; and to the country which has taught me more than I ever previously realised the truth of the words which I quoted when I first offered myself as a candidate for Parliament:

"Honor and Shame from no condition arise;

"Act well your part—there all the honor lies."

(Prolonged Applause.)

THE NEW ENGLISH LEADER.

(See Portrait)

The new president of the English League for the Taxation of Land Values, Josiah C. Wedgewood, M. P., was born in 1872, and is the second son of Clement Francis Wedgewood, Master Potter of Etruria, and great-great grandson of the founder of that establishment. He was apprenticed to Armstrongs at the Elswick shipyards and joined the government service in 1895 as a Naval Constructor at Portsmouth Dockyard.

Mr. Wedgewood is a brand rescued from the socialist burning. In 1892 he was an ardent Fabian. But later he was to fall under the influence of Crompton Llewelyn Davies and emerge from such influence as a full fledged, singularly able apostle of freedom as embodied in the Single Tax philosophy.

1899 he volunteered for service in South Africa and went out as captain of the Elswick Battery. He served through that war, coming out with medals for distinguished services. In 1902 he was appointed Resident Magistrate of the district of Ermelo (Transvaal). In the reorganization of the Local Administration and

Taxation of the Transvaal, he used his influence to get local taxation based entirely on unimproved value, but only succeeded so far as to get the local tax based on capital value (as in New York) instead of on annual value (as in England). The valuations are very fair and in the Transvaal, for the lists are public there, and there is a general desire to leave the figures as high as possible for selling and mortgaging purposes.

In 1904 Mr. Wedgewood returned to England, and in 1906 was elected to Parliament, winning the seat of Newcastle-under-Lyne as a radical, with a majority of over 2,000. Newcastle is one of the pottery towns.

Since entering Parliament Mr. Wedgewood has raised the Single Tax flag on every issue. He has been busy elsewhere with voice and pen. He has published a number of pamphlets which have been widely circulated. Among these are *Real Land Reform*, *Land Values*, *How and Why They should be Taxed*, and *Henry George for Socialists*.

Mr. Wedgewood was married in 1894 to a daughter of the late Lord Bowen, a Lord of Appeal, and has six children, all of whom he assures us, have "seen the cat." His election as President of the English League for the Taxation of Land Values was a fitting recognition of his great services and splendid devotion to the cause he has espoused.

THE *Evening Telegram* of Portland, Oregon, contained a column review of the contents of a recent issue of the *Single Tax REVIEW*.

THE October issue of the *Free Trade Broadside* published in Boston by the American Free Trade League and edited by William Lloyd Garrison, contains a portrait and sketch of Byron W. Holt, under the title of "A Maker of Public Opinion."

HAMLIN GARLAND has written a play to be called *Labor*. It will be reproduced in Chicago during the coming Winter.

BROTHERHOOD OF THE COMMON-WEALTH.

BROOKLYN PROSPECT COUNCIL OF THE BROTHERHOOD GIVES A BALL AND RECEPTION TO CHARLES FREDERICK ADAMS.

The ball-room at Prospect Hall, Brooklyn, N. Y., which is the largest and finest in the city, seldom if ever presented a finer appearance than it did on the evening of Oct. 20th, at the first reception and ball of Prospect Council, Brotherhood of the Common-Wealth, tendered to Charles Frederick Adams, the founder of the order. Friends came from far and near, and among them were many old time Single Taxers to celebrate the enrollment of One thousand persons into the membership of the order. An interesting feature was the entertainment presented between the dances, which included singing by the male chorus of the Brooklyn Quartette Club, Ladies Chorus under the direction of Professor Carl Figue, Soprano Solo, by the talented young singer, Miss Margaret Zeidler, and several selections by Miss Louise Schippers, who met with such a decided success with the Brooklyn Arion on their record trip to Europe. "A Spring Time," by Pinsuti, sung by Miss Heeg, Mr. and Mrs. James and Mr. Thomas Beggs made a decided hit. Master G. Fred. Riemann delighted the audience with his violin Solo.

Mr. Wm. B. Vernam congratulated Mr. Adams on the success thus far attained by the organization, to which Mr. Adams felicitously responded. One of the objects of the order is to provide annuities for old age through an ideal system devised by Mr. Adams. Among its members are the following well known persons who have attested their faith in the feasibility of the plan by becoming members. Supreme Court Justices Luke D. Stapleton and Samuel Seabury, Register Wm. R. Pendergast, Borough President Bird S. Coler, Congressman Calder, Alfred J. Boulton, ex Register, Michael J. Flaherty, ex Sheriff, Isaac M. Kapper, ex Senator, Walter C. Burton, Reverend J. C. Caton, Reverend John D. Long, and many others. The floor was ably managed by Edward Jan-

zer, assisted by George Bowie, Henry J. Schroeder, Wm. F. Yanss, Frederick A. Weber, Christian Herbert and Theodore Gans. The reception committee comprised Geo. F. Riemann, Jr., Gustav Bassler, Alfred J. Bowie, Carl A. Moir, Dr. E. F. Risch, William Young, Gustav Thompson and Joseph McGuiness.

THE BURGESS LETTERS.

THEIR DISCOVERER WRITES ABOUT THESE WONDERFUL EPISTLES OF THE RACINE JOURNEYMAN TAILOR.

The "Letters on Taxation of the Land" were in my hands from about 1899 to January of 1907, and I showed them to a number of Single Taxers without being able to ascertain whether they were authentic or not, for the copy that I had was an old type-written MS. During most of this time I was out of the country, however, or this this valuable work would doubtless have been authenticated and revived. In 1906 I sent out a large number of letters to the people of Racine, including newspaper editors, and also to some Single Taxers in London and elsewhere, giving a copy of the title page of the London edition of the *Letters* (1871); but could get nothing establishing the fact that the MS. was a veritable copy of anything ever printed, until on January 26th, 1907, Mr. Lewis Berens wrote me from London that he had found one of the 1871 editions. None of the Racine newspapers knew anything about any paper in which these letters could have been printed, the 1871 edition merely said that they had been printed in 1859 and 1860, but the State Historical Society of Wisconsin, on Februray 7th, 1907, wrote me saying that the *Letters* had appeared in a weekly newspaper formerly published in Racine, and gave the following details;

"*Racine Advocate*" (weekly)

Taxation Considered—Letter No. 5, June 29th, 1859; No. 6th, July 6th; No. 7th, July 20th; No. 8th, July 27th; No. 9, Aug. 3; (all 1859);—No. 10, Jan. 25th, 1860; Taxation Concluded—Letter No. 11,

March 28th, 1860; On Taxation Considered—Apr. 11th, 1860. Our file of the *Advocate* does not include the number from Dec. 1854 to June, 1859."

On the 15th of March, 1907, the Historical Society amplified their information by saying that "Letters 5-11 are the same as in the *Racine Advocate* except for very slight revision of wording. Letter 10 contains only the last two paragraphs of what was in the paper, about two thirds of a column being omitted. Letter 12 was not printed in the *Advocate*. I am returning to you your MS etc.

The "Letters" begin by asking for direct legislation; they then proceed to inquire, "Why are poverty, misery, disease and crime promoted, instead of prevented, by legislation?" "Why is our labor taxed continually to give premium to indolence, land monopoly and slavery, to raise the price of land and pauperize the laborer by keeping him landless?" "Why is anyone obliged to beg a brother of the earth to give him leave to toil while there is plenty of land on which he might employ and enjoy himself?" These inquiries, formulated in a number of ways, correspond to "The Question Stated" of Henry George, written, however shortly and simply, by a workman and directed to other workers.

"Letter I" is a splendid attack on personal property taxation; it rewards perjury, increases the expense and the corruption of government; prevents production; decreases employment (giving the arguments) makes paupers and criminals; is inquisitorial: raises the price of land and makes it easier for the rich to monopolize it; "so that if all the taxes were on the land, it would sell for the lowest price and would be most difficult to monopolize." "When you want land to be low and wages high, put all the taxes on the land." It is the natural inheritance of all, for all time; and all should be protected in their possession, and those who own all the land should certainly pay all the taxes for keeping them in possession and their neighbors out of it."

"Letter II" continues on the evils of taxation on personalty. It says in effect that it exploits the landless "in proportion to their numbers and necessities;" causes precariousness of living and hereditary in-

sanity; intemperance, suicide and the like; prostitution and disease; it is the main cause of rent; "the landless cannot buy land or build houses or have capital for business, but must pay rent or interest for all;" the ultimate cause of interest is land-monopoly; Burgess agrees with Flurschein and not with George on this point. "Do we desire purity," etc? "Then repeal all taxes on industry, and let the monopolist of land, the source of our living and the rightful inheritance of all, pay taxes in proportion to the value of what they monopolize; then poverty, prostitution and intemperance will soon be among the things that were."

"Letter III" further emphasizes the benefits of transferring taxation. Every sentence is like the blow of a hammer on the conscience and intellect, throughout this work. "Then away with your paltry special privilege legislating, and let us have instead, laws which if universally applied would cause the most permanent prosperity for all. And though we can never do good to the taxpayer by taxing him, let us be sure that we do him the least possible injury; and that, I contend, the "AD VALOREM" LAND TAX will do, and no other force-tax whatever. For it is less costly in valuation and collection, and less corruptive and unequal, and causes less pauperism, misery and crime than any other tax; in fact, it is the only Free Trade Tax, and sets up no board of inquisition on the industry of any man or woman."

In "Letter IV" the author says as to the Wisconsin constitutional rule of uniformity in taxation, that "I would not tax any personal property or product of industry in any form, but the land alone according to its market value regardless of improvements." He is against taxing credits and goes into the benefits of tax exemption, generally, in a convincing manner.

"Letter V" refers to the fact that personalty in New York escapes taxation; gives more arguments for the Single Tax, but not using the term. (To me his term "Ad valorem land tax" is in some respects, better.)

There are many gems of thought and expression scattered through the whole work, which the limits that you would permit me, Mr. Editor, do not allow me to

quote. As an address from one worker to another, in cogent, enthusiastic terms, not antagonizing the "merchants and manufacturers," but including them in the classes to whom he directs his appeals.

This work, either in its entirety, or cut down to the more essential parts, is worthy of being circulated by the American S. T. League, as a workingman's view on Single Tax. Some of the poems are inspiring and high in moral tone, such as "We Thank Thee, God."

In selecting a quotation with which to conclude, I am embarrassed with the richness and variety of material. The tariff, slavery, city congestion, cheap food, etc.—all receive full attention. I will choose the following: "Were all the taxes on the land, and the people's land free, then the hitherto landless could soon build their own homes on their own land and raise all they needed to consume or exchange, and no longer need the land, houses or capital of others; then rent, interest and even usury would cease for want of poverty to sustain it, and the Paradise of the Present or Future be as far above that of the Past as," etc.

Again: "Letter VIII. * * * Farmers, do you ever think that when lots are rising in cities, rents are rising also, which you as consumers must pay when you buy your goods? Merchants, do you reflect that the land rises in the country from 10s to 10 or 100 dollars per acre, you also pay the rent or interest of that land, in proportion to price, on all the product that you consume? Manufacturers, mechanics and laborers do you know that you must pay the high rents of stores as well as dwellings, and the high prices, interest or rents of farm lands also, on all the farm produce and manufactures that you consume? And do we all understand that labor alone inevitably pays the whole? Yes, the mechanical contrivers for productive industry, (not war), the manufacturers, merchants and mechanics, the farmers and laborers, pay the whole expenses of extortionate governments, landlords, doctors, lawyers and legislators, kings, lords, popes, bishops, cardinals, priests and princes, pirates, paupers, prostitutes, gamblers, thieves, loafers and the standing army and navy to boot."

The personality of this remarkable man is little known. It is painful to reflect that he found no following and was looked upon as a crank; when, if the seed had fallen upon fertile ground, the cause of justice might have been well advanced before Mr. George appeared to give it its first great impulse in our times. He succeeded in drawing fire in the shape of objections by a correspondent of the *Advocate* however; from whose worthless criticism we learn that Burgess was a tailor; and his widow had faith in his ideas sufficient to republish them 11 years after they first appeared. From her preface it seems that Burgess suffered from a "long, painful and mortal sickness," and that he wished that his works might be collected and circulated.

I had the interesting experience of calling Mr. George's attention to Dove's "Theory of Human Progression" at a time when he knew nothing of it except its title and that it was reputed to contain the idea of taxation of ground-rents in some form; although he believed that the book that I showed him was a copy of one already in his library. He had received it while on a lecture trip in England or Ireland and had not done more than forward it to this country, without examination. Except for Sullivan's malicious attack on Mr. George in "Ideokleptomania," based on the discovery or rediscovery of the "Human Progression," the subject of the many identities of thought and expression in works treating of the economic rent tax idea, was a pleasurable one to Mr. George. And I have no doubt that he would have been deeply interested in the "Letters" of Burgess. Somewhere George says that one is much surer of the existence of a star when another also discerns it. And this was the thought that he gave me on the last occasion when I saw him, in the Union Square Hotel, in 1897, when, in order to escape the tiresomeness of the constant speechmaking, interviewing and the strain and excitement of the tremendous attempt against the local machine, he made me the willing victim of a half-hour monologue concerning Single Tax and near Single Tax authors.

I believe that George would have republished the Letters with greater pleasure than the "Theory;" for the former have a pop-

ular method of expression that would be valuable for propaganda.

It is needless to add that there is no basis for the comparison with "Progress and Poverty." The letters of Burgess, taken together, form a mere pamphlet; in which however, the main truths of the relation of man to land and the way to improve that relation, are told with great power. There is no profound study, or any study of technical economics; no planned development of the argumentation; or exposures of current fallacies in political economy. Definitions are absent; and the thought is somewhat blurred at times, to an exacting thinker. There is repetition, principally of the way in which the remedy is stated; but the repetition is such as, under the circumstances, would best aid in direct exhortation. And even if there is no attempt to harmonize economic laws, the essence of what ought to be in all political economies is the most conspicuous element in the work, viz: the Single Tax. I believe that Burgess, even if he never had anything but the rudiments of other men's thoughts in economics, (and it may be that he never had as much as the rudiments, as far as the "Letters" show, intrinsically,) could in oral argument before the people, have "polished off" any economist extant in this country in his day; for his original illustrations, drawn from surrounding conditions, and his varied approaches to the central truth, show that he was a man of resources. It would be fair to Burgess to say that his work is to Henry George's *Progress and Poverty* what a good rifle is to a cannon, in the general attack on Privilege.

JOSEPH F. DARLING.

THE Rochester, N. Y. *Union and Advertiser* contained under the heading "A Single Tax Man in Town" an account of Joseph Fink's recent visit to that city. It said:

"You can always strike most any kind of a political or economic argument around a big political convention. Joseph Fink, secretary of the Manhattan Single Tax Club, took on all comers in debate in the lobby of the Whitcomb yesterday afternoon and a large audience enjoyed the cross fire."

ASKS FOR ACTION.

Editor *Single Tax Review*:

The emphasis which in his paper submitted to the recent Free Trade Congress in London, Louis F. Post laid upon the "natural socialism" advanced by Henry George as distinguished from the artificial, arbitrary and chaotic scheme of the socialistic party, catches my imagination and suggests an appeal to democratic democrats (See "Land Values" for Sept.)

After 30 years of agitation the Single Tax has not won a place in politics or even in the minds of party leaders, not excepting Mr. Bryan. Even as a propaganda it seems to have lost its vitality, and to the casual observer it is inert and apparently dead. Of course, I am not blind to the progress which our theory of taxation as a fiscal reform has made in many countries. The people of the United States are lagging far behind that procession and the proposal of Henry George is tardy in assuming a practical shape anywhere in America. Nor do I fail to recognize the value of the example set by Tom L. Johnson and Lawson Purdy. But their efforts are but small oases in the vast desert of economic ignorance and indifference. The Socialists are performing a valuable service in directing attention to bad social conditions and I would not belittle even the half hearted efforts of the Democratic party. But neither party clears the befogged mental atmosphere or guides the bewildered people to think and act on right lines. The only considerable body of men who are suitably equipped to supply the indispensable preliminary education are the Single Taxers.

Disastrous economic conditions and the trend of thought which they suggest ought to render the masses peculiarly receptive of our conceptions of true Democracy. In common, undoubtedly, with many other Single Taxers I must confess that I am restless and impatient because we fail to avail ourselves of this exceptional opportunity. True, the burning enthusiasm of "howling dervish" days has vanished and, superficially, it seems to be extinct, for now it rarely finds expression. And yet, I am sure, it only sleeps, and can be

awakened. Given a practical aim to which the Single Taxers of America can turn their faces; enlist them in the battle for its attainment and there should be no lack of willing volunteers. Now how can this best be accomplished?

I agree with the opinion given by Keir Hardie at the reception to Louis F. Post in Glasgow on Aug. 14., that the phrase Single Tax has been a handicap to the movement and an obstacle to its development because it has prevented a full appreciation of its scope and meaning. The substitution in Great Britain of the term "Land Restoration" has proved to be of substantial advantage. Under the banner of the Single Tax we who know the breadth, beneficence and practicability of the Georgian philosophy have certainly not gained the following to which it is entitled. The growth of interest in the socialist movement despite its absurd claims and illogical deductions, indicates that there is a widespread recognition of the necessity of a radical social change and a desire for its accomplishment. But the socialists' scheme is so repugnant to the intuitive sense of the right of individual initiative and the right to the exclusive ownership and disposition of one's products that the general acceptance of their propositions does not seem to be even remotely probable.

Why, then, cannot we who are able to direct attention to a just and logical method of social re-adjustment, command the interest of the thinking public? We are unquestionably neglecting the rare opportunity offered by the industrial crisis through which we are now passing and in which we are likely to remain for several years. The platform of the democratic party certainly does not meet the exigency of the situation and, greatly as I admire Mr. Bryan, even he does not arouse my enthusiastic support, neither am I hopeful of any substantial and permanent advance in the direction of our desires should he be elected.

I am familiar with the aversion of Henry George and of the majority of our leaders to the formation of a Single Tax political party and I have shared this sentiment. But can we not do something to show our

patient and long suffering people the easily removable causes of their misery? It sometimes seems hard that we, at least, who long labored so hopefully to spread the knowledge of our new found truth, many of us rapidly approaching the end of our stay upon the field of action, should see so little actually accomplished and so slight a promise for the future.

You will naturally ask me what plan of action do I offer. I confess that, at this moment, I am at a loss, and only write in the hope that if a discussion of the subject is opened in the REVIEW some suggestion may clear a pathway to the solution of the problem. The New York conference last November, though delightful as a social reunion, failed to answer this grave question. Single Taxers who habitually read the REVIEW and the other periodicals of their movement, retain their interest if only in a perfunctory fashion. Give the believer a sword, point out the enemy and organize him for the battle and he will not fail to join in the onslaught and induce others to help. Now, what shall be the weapon, where the first point of assault and who shall lead the host?

ALFRED J. WOLF.

FAIRHOPE, Ala.

SINGLE TAX AND SOCIALISM IN COLORADO.

Editor *Single Tax Review*:

The Village of Nucla is in the midst of a socialist colony of farmers, but the village itself was, as a separate organization, founded upon Single Tax principles after the pattern of the Fairhope Colony. In two important points, however, this organization is at variance with the Fairhope plan and with Single Tax principles. One is the provision that no member is permitted to hold more than one business lot, two residence lots, or one block in the suburbs. Under a Single Tax system, such a restriction is not only unnecessary, but inconsistent with the very aim and purpose of the Single Tax, which would give to each individual full liberty to use as much of the natural resources of a com-

munity as he possibly could, provided the annual rental value be paid to the community. The very essence of the Single Tax forbids the idea of restriction, because under such a system no one would want to hold more land than he could use. That this provision is wrong is shown also by the fact that there is neither any way nor any need of enforcing it. There is no difficulty to circumvent the law by holding lots in the name of some other party.

The other mistake is in not including personal property with other values on which state and county taxes are paid by the community. Here only taxes on land and improvements, *i. e.*, real estate, are paid in common.

When this colony was organized, it was socialistic in its purpose, but as to the Town of Nucla the Single Tax plan was adopted as being the most practical to carry out the wishes of the founders, *viz.* to build up a community where speculators could not pocket the values that arise with the increase of population and public improvements, but where all such values would remain as public property. Very few, if any, of the members of this colony did or do now, realize the full import of the Single Tax, but supposed it to be a sort of a stepping-stone to socialism. Now the time is at hand for a reversal of this sentiment. Many of the brighter intellects of the socialist school, begin to see the fallacies of socialist doctrines,—and those who do not see will have to learn by experience, as exemplified in this and other colonies of the same kind. The socialist movement, therefore, will prove to be only a means of approaching the ideal of genuine social democracy.

While living in this colony for the last three years, I have had an excellent opportunity to discuss the merits and demerits of Single Tax and Socialism, with all sorts of socialists. With this experience added to that of a leader, for many years, in the Single Tax movement among the Swedish population, writing letters and articles for the Swedish papers, I consider myself fairly well prepared to meet any argument against the Single Tax, or to show exactly wherein the errors of socialism consist.

For the purpose of fitting myself for this task and at the same time from an earnest desire to know the truths in such important matters, I have made a close study of both Socialism and Single Tax, as well as of political economy generally. I often tell socialists that we are not opposed to their endeavors toward higher social attainment. In this respect we agree. But as to the means of reaching this higher or ideal order of society we hold that they are deeply in error.

In every true system, political or other, all truths harmonize, and cohere. But every system that is wrong contains within itself a mass of contradictions. I will mention only a few inconsistencies in the socialistic system.

Socialists claim that under socialism every individual worker will get the full value of the product of his labor, (just as we claim that he would under Single Tax), and at the same time they teach that all capital should be the common property of the people, state or community. How can these two doctrines be harmonized? Capital, *i. e.* all means of production except land and labor, is produced by labor, and, according to their own teaching, belongs to the producer thereof. Why, then, should it be made public property?

Another inconsistency is their doctrine of "competition" or "the competitive system."

They say that competition is wrong, and they must admit that monopoly also is wrong. But if monopoly strangles free competition and if free competition kills monopoly, which are evident facts, how can both be bad? The facts which they fail to see are; that we have no competitive system now, except a forced competition among the downtrodden class; that free competition would be equal for all on the same terms and would wipe out all class distinctions; and that we now have a system of monopoly based entirely on special privilege, which would be bad even when taken possession of by the government.

Another error of socialism is its doctrine of interest, and it is to be regretted that some Single Taxers also have fallen into this error.

They want to abolish interest by law.

But why trouble themselves about interest? If they can, as they propose, give to the laborer all that he produces, each laborer will become a capitalist in proportion to his ability to produce and set aside capital, and what harm then will interest do? And if the state appropriates all the capital, all the interest too will of course go to the state as more capital or more wealth. To abolish interest entirely is simply an absurdity, because it would be the same as to destroy capital itself. It cannot exist without being productive, because there would then be no use for its existence. Money represents capital and interest on money represents the product of capital. For this reason interest is a natural product; or it is a real value because by the use of capital we make the forces of nature work for us and thereby save labor. The fallacy of socialism in this respect consists in taking interest for a cause of exploitation instead of special privilege, which causes an unjust appropriation of capital and wealth.

GUNNAR NAUMANN.

NUCLA, Colorado.

FROM WILLIAM RILEY BOYD.

Editor Single Tax Review:

There is little or no movement in the Single Tax Camp in our vicinity. Few of our people have given the matter thought but there is no opposition, and many have unconsciously wandered into our fold by the logic of existing conditions. The need being great, some day the Single Tax will be the rule and practice. It is well to move slowly, but then it is needful to move.

WILLIAM RILEY BOYD.

ATLANTA, Geo.

FROM A SINGLE TAXER IN MANILA.

Editor Single Tax Review:

There is a lot of public land here, and probably always will be, as the government has limited the amount that anyone may take up, and corporations are also limited as to the amount of land they may

own. Many Americans say the country will never attract any capital as long as this policy is continued, and as long as Chinese are excluded, but the government will give anyone all the land he really needs for his own use, that is, about 40 acres. The natives are not sufficiently industrious for other folks' benefit to enable any corporation to get much out of them, as they need very little, and can easily get that, consequently do not save, and will not work except when they need money.

There is a lot of good gold country up in the hills of Benguet Province about 150 miles north of here, but so far all that has been found is low grade ore, which is not a proposition for a man without capital. There are four stamp mills running there now, and several more are planned, also those that are there are going to enlarge as soon as they can get the capital. So far no outside money has come into the mining country, all they have having been earned on the spot, but there is plenty of good ore up there, and when they get a little further along the islands will turn out producers of gold.

THEODORE SIDDALL.

MANILA, P. I.

A DISCIPLE OF ANARCHISM TAKES
ISSUE WITH MR. POST.

Editor Single Tax Review:

In the article on Anarchism, Socialism, and the Single Tax by Louis F. Post in the *Single Tax REVIEW* of September, 1908, it is stated that all anarchists oppose the coercion of individuals by organized government. But as Mr. Post has not defined coercion and government, this is misleading. Stated truly, he would have to say of philosophical anarchists that they are not opposed to the restraint of invasive individuals by an organization embodying no element of government other than defence.

It is also stated that anarchism would enforce contract only upon those individuals who voluntarily assent. But this erroneously leaves the impression that anarchists would not seek to punish those

who refuse to contract, in the sense of persisting in invasive conduct outside of contract.

Mr. Post says that socialism would subordinate individual activities to the will of the whole. Oh! no, it is anarchism that subordinates individual activities to the will of the whole (through jury rule). Socialism subordinates the individual to the rule of the bare majority.

Again Mr. Post claims that the Single Tax, between the extremes, assigns social sovereignty to social functions. Not so. It is anarchism that assigns social sovereignty to social functions, for instance, the tenure and subdivision of land. The Single Tax assigns social sovereignty to many functions that have never been proved to be social, as street cars; or at least collection of the unearned increment.

The article takes the ground that the use of the planet must be regulated by social wholes. This is just what anarchism does, by referring disputed land questions to juries that represent the whole people. The Single Tax refers these questions to the majority, which is less than a social whole.

The statement is made that anarchism insists that government shall in no way interfere with the use of the planet. But with anarchists government is another name for injustice. They do not want injustice to rule the planet.

Lastly Mr. Post argues that anarchism would make the individual sovereign in both the natural field of industry and the artificial field of industry. But he is mistaken as to the natural field of industry, for in anarchy the social whole (jury) limits the individual as to the quantity of land he can hold, and in other ways refuses to recognize his sovereignty over nature. As to the artificial field, he is, of course, right in saying that the individual sovereignty over the product of one's labors is recognized by the anarchist. And sovereignty over the product of the community's labor (unearned increment) does not apparently enter in on account of the limitations upon the quantity of land to be held.

E. D. BRINKERHOFF.

N. Y. CITY.

TO A HIGHER TYPE FROM A LOWER.

Editor *Single Tax Review*:

Being a Single Taxer—and an Englishman in England—the first copy I saw of the *Single Tax REVIEW* induced me to become a subscriber.

The second para. page 60 of Sept.-Oct. number gives what appears to be Jan. Stoffel's opinion that the fault of a part of the English movement for land reform is, "that it sees land reform only in the light of municipal housing reform, and the shifting of taxes from weak to strong shoulders." There is some truth in this criticism but paradoxical as it may appear, in this fault on the part of a part, of the English movement lies the strength of the English movement as a whole. The English Single Taxers have the courage of their convictions, and accept and welcome such aid, knowing that when the initial difficulty is overcome and the method or machinery is laid, it will be a comparatively easy matter to extend the tax bill till the whole of the value of the land is at the service of the State.

Henry George said, "Great changes can best be brought about under old forms. We, who would be free men should heed this truth. It is the natural method. When nature would make a higher type, she takes a lower one and develops it. This also is the law of social growth. Let us work by it. With the current we may glide fast and far. Against it, it is hard pulling and slow progress."

Our rating system is the "lower" type and it is being developed into a "higher" one—Single Tax.

JAS. ERVING.

PORTSMOUTH, Eng.

LIBERALS TEMPORIZING.

Editor *Single Tax Review*:

Our great movement is paralyzed just now, hanging on the decision of Asquith, whose honesty I yet believe to be absolutely level. He is a master of arts in keeping our men and our foes in equal doubt as to where he stands but he cannot

be our true friend unless he fearlessly comes out as did J. H. Carruthers, "by this question will my Ministry stand or fall." Result, two successful general elections and a surplus this year of £1,676,00; over £1 a head! Here landlords have already made huge increases of demands under last year's holdings Act, which so far has created no "holders" (save for the rise): and the Pensions Act, equally desirable in itself, has no lasting merit so long as the cost of the pension is levied on the pensioners' kin, by robber taxes. But all may go well when the key stone, which should have been the solid foundation stone, is laid in place. If not! Meantime the Protectionists are winning all the bye-elections, usually thanks to vote splitting Labor candidates, and the doughty suffragettes. If the Government adopt the "Effective Vote" the Whig power will be broken and a solid Radical Labor party take control. If all goes on as now, a Tory Minister will return shortly. If Asquith takes up the Single Tax he saves his Whig allies for a generation. 1918 can have no more prospects than continuance of the last 3 years' temporising tactics.

MERVYN JAS. STEWART.

FALMOUTH, Eng.

FROM MICHAEL FLURSCHEIM.

Editor Single Tax Review:

I am glad to meet in Mr. Peter Aitken a man of common sense who speaks out what he thinks of the most ridiculous and pernicious name the movement has ever adopted. I could add another important reason to those he has given: the fact that it is very unlikely that we ever shall have only one Single Tax. Who knows whether we shall not continue to tax pernicious products such as tobacco, alcoholic drinks, etc? Who knows whether we shall not wish to increase our public revenue beyond the amount received from land value tax? Are there not many public expenditures which we should wish to see largely increased, such as those for education, disease, invalidity, old age, etc? The movement in England formerly had a far better name, better even than land nationalization

(inadequate, because we also might have land municipalization, provincialization, etc.,) and this was "Land restoration." The English Land Restoration League" was the title formerly adopted by the English Single Taxers. Which shows that nothing is so contagious as a folly, a fact which any new fashion proves.

To me the whole thing might be indifferent, because I am a land nationalizer, believing that the nationalization of the rent is not sufficient and harder to attain than the full nationalization of the land, but, though I do not agree with the abandonment of my departed friend Henry George's original idea of full nationalization, I loved him enough to wish to see his final idea presented in the best light and not to see it ruined merely because of a crazy name. There are plenty far better ones. Why not rather "Rent Nationalization"?

MICHAEL FLURSCHEIM.

CORONADO, Calif.

A SUGGESTION.

Editor Single Tax Review:

An article that would be of great interest to me and perhaps to other readers of the REVIEW would be one showing industrial conditions in New Zealand as compared to the abounding prosperity of the rest of the world.

DR. CHAS. K. HALB.

SANTA CRUZ, Calif.

SUPERFICIAL REFORMS MORE
EASILY UNDERSTOOD.

Editor Single Tax Review:

Some time ago you sent me a copy of your Single Tax REVIEW, with which I was much pleased. I cannot just say that I am a Single Taxer, although I have read considerable literature along that line, but whether the average reader is a Single Taxer or not, when he reads Single Tax literature he inevitably comes to the conclusion that conditions in this land of the free and home of the brave (so-called).

are not what they ought to be and that something in the way of a remedy must be adopted.

I have been very greatly interested in Frank Parson's story of New Zealand.

Other remedies are there pointed out as solutions for the problems which are of vital interest to our people here to-day, and very practical solutions, too, I think.

Mr. Parson's story tells of reforms so practical that men of ordinary intelligence can easily grasp their meaning and feel confident of the result, while with the Single Tax theory, it is not so easy to get the people to understand.

Yours for the common good.

W. A. HOWARD.

MORA, Minn.

NEWS—DOMESTIC.

RHODE ISLAND.

SINGLE TAXERS SORRY FOR THE LOCAL DEMOCRATIC DEFEAT—QUINCY A. LOTHROP AND WILLIAM RYAN RECENT VISITORS TO THE BATTLE GROUND.

Single Taxers are particularly sorry for the local democratic defeat, for that party went to the people in this campaign with the best declaration of principles ever presented by any political party in this State. That platform contained six pledges, any one of which should have rendered certain the election of the Democratic State ticket. These pledges were:

1. A resolution pledging the party if given power to an amendment to the constitution giving ten per centum of the voters power to propose amendments to the constitution of the State and to have the same submitted to the electorate for adoption or rejection by majority vote. This proposition is popularly known as "the constitutional initiative."
2. Local option in taxation.
3. The abolition of the property qualifications.
4. Equitable representation in the legislature.
5. A direct primary law.
6. Veto power for the governor.

The plank for local option in taxation was submitted to the State conventions of both the Republican and Democratic parties by the Rhode Island Tax Reform Association, with the request that it be endorsed in their respective platforms. The request was ignored by the republicans and granted by the democrats as indicated above.

The Tax Reform Association has continued the work begun in June up to the very eve of the election, an outdoor meeting having been held at Cathedral Square in this city on Monday evening, Nov. 2nd. Interest in these meetings has continued unabated throughout the Summer and Fall; there has never been any difficulty in securing large and attentive audiences and the various speakers are accorded earnest and respectful attention. In addition to the speakers mentioned in former letters we have had visits from Mr. Quincy A. Lothrop, of Boston, who gave an excellent address to a large audience in this city, and from Mr. William Ryan of New York, who spoke at Central Falls, at Woonsocket and in this city. Both of these gentlemen are eloquent speakers, and the wish that they may come again is frequently heard. We are doing the best we can, and shall continue to do so as our strength permits. We did hope that in view of the recognition given the local option in taxation sentiment by the Democratic party, at least a democratic house of representatives in the local legislature might be elected, but the result shows that our work is not yet done; it is hardly begun; educational work must go on.

GEORGE D. LIDDELL.

PROVIDENCE, R. I.

FROM GOV. GARVIN.

Commencing early in June the Rhode Island Tax Reform Association carried on a quiet, but persistent, campaign for local option in taxation. In this work the local association has received financial assistance from Single Taxers of other States, the contributions being made at the solicitation of Bolton Hall, president of the American Single Tax League. Of the nearly three

hundred dollars received since June 1st, fifty came from the National Woman's Single Tax League.

Massachusetts Single Taxers have helped by sending the following able and convincing speakers: W. L. Crossman, Edward Doherty, Samuel Brazier, Robert B. Capen, James Carret, and Quincy A. Lothrop. A week ago, Wm. Ryan, assistant secretary of the Tax Reform Association of New York, spent two days with us, speaking in the cities of Central Falls, Woonsocket, and Providence.

It is the opinion of these gentlemen, as well as Mr. Stephens and Mr. Murphy who came earlier in the season, also of Mr. Hall and Mr. Fels, that Rhode Island is a promising field for a trial of the Single Tax.

Mr Liddell, Secretary of the Rhode Island Tax Reform Association, has been indefatigable in carrying on without compensation the out door meetings. In this he has had the self-denying assistance of other local Single Taxers. The season has been a most favorable one for open air speaking, and hundreds of the citizens of Greater Providence have listened every night to expositions of the Single Tax doctrines. We believe that a decided impression has been produced, and, now that indoor meetings are in order, the effort is to be made to organize the new converts into active working clubs.

About the middle of September the State Tax Reform Association asked the two leading parties to pass at their State conventions a resolution declaring for local option in taxation. The Republican party paid no attention to this request, but the Democratic party inserted in its platform the following plank: "The Democratic party reaffirms the doctrine of home rule for the cities and towns of the State upon all local questions including the method of taxation."

In consequence of this action, from and after the middle of October our speakers advocated the election of the Democratic candidates for State offices and members of the legislature.

Now as to the future: Two months hence the new legislature assembles. Meanwhile, the Rhode Island Tax Reform Association will endeavor to reach existing or-

ganizations in the State, such as the granges, labor unions, church clubs, business men's associations, and others. At the same time as already said, we wish to form committees and eventually clubs, in each of the ten wards of Providence and in as many of the other cities and towns as possible.

Commencing with the first Tuesday in January, when the legislature begins its annual session, we shall try to secure the passage of a bill permitting local option in taxation. By a law, which has been in the statute books for more than a generation, any town or city can now exempt from taxation personal estate. An amendment of the section referred to, by the addition of the three words or on land, will give us what we want. With those words added we are confident that during the year 1900, one or more of the towns or cities of the State will exempt both personal and real estate and derive both the local revenue and the municipality share of the State revenue from land value. Such transfer of the incidence of taxation by any town or city would take at least one half of its ground rental values for public purposes. This would give a very satisfactory test of the Single Tax.

I am convinced that in any town or city not one person in twenty would be injured financially by the changed incidence of taxation. Manufacturing merchants, professional men, wage workers, homestead owners, farmers, tenants, and boarders, who were not also land speculators on a large scale, would be benefitted greatly. The problem before us is this: Can we convince the leaders of public opinion in the various walks of life of the above truth?

To make probable speedy success we need the constant presence in the State of a man possessing the two qualities of organizer and speaker.

Frank Stephens, who was with us at intervals in the early part of the year, is the right kind of a person, but he is unavailable. John J. Murphy, or John Z. White, or Raymond Robins, would fill the bill, to perfection.

Of course, the person who gives his whole time, however zealous and self-sacrificing he may be, must be assured of due compensation. And for that, as well as for the

other necessary expenses of an aggressive campaign, contributions are necessary from Single Taxers generally. Our headquarters will be retained during the month of November. By the first of December we ought to have such assurance of outside assistance as will enable us to man headquarters, supply it with a stereopticon for street work, resume the publication of weekly Bulletins, and pay the traveling expenses of visiting speakers.

LUCIUS F. C. GARVIN.

Lonsdale. Nov. 2nd, 1908.

The Comm ner's Cause is a monthly four page paper from Cincinnati advocating the Single Tax and other reforms and published by that well known exponent of our principles, John H. Meyer. The paper is full of interesting matter. It is published at 2588 Seegar Ave.

THE Boston *Evening Transcript* contained in a recent issue a column article on "Bridgeport Potato Patches." It is an account of that city's plan for vacant lot cultivation. To Mr. John W. Kelly the *Transcript* awards the honor of its origination. It speaks of him as "a socialist of the quiet sort." Mr. Kelly is a Single Taxer.

MR. EDWARD POLAK, former president of the M. S. T. C. and active Single Taxer, as well as a prominent real estate dealer in the Bronx, during the recent campaign carried on a vigorous letter writing contest with the Secretary of the Association of Bronx Real Estate Brokers respecting that gentleman's right to issue unauthorized by the association a call asking the members to participate in a Taft and Sherman parade.

The Square Deal, organ of the Canadian Single Taxers, continues to give the news of the movement in the dominion. It is published at 75 Yonge Street, Toronto.

THE *Echo* is the name of a little four page local paper published in Pittsburg by the Larkin Printing Company, advocating the Single Tax.

REPORT OF THE AMERICAN SINGLE TAX LEAGUE.

DEMOCRATIC DEFEAT SIGNIFICANT OF LITTLE
—DEMOCRATIC STATES BACKWARD IN
OUR REFORMS—WORK OF THE LEAGUE
AND ITS NEEDS.

The American Single Tax League has been perforce inactive during the past two months, owing to the claims made by the Presidential Election upon the attention of many of our friends. While the principles which Single Taxers would apply to the solution of governmental problems were not even remotely represented by any of the National candidates, it is nevertheless true that, due to association and party feeling, as well as sympathy with the tendency which Mr. Bryan represented a very large proportion of our friends supported the defeated candidate.

It is admitted that no intelligent or intelligible plan of regeneration was offered to the voters. The feeble nostrums, which the Democratic platform offered for the restoration of the patient, were only slightly less inadequate than those offered by the Republicans. It was merely a difference of percentage rather than principles on which the parties divided and historians of the future will have much trouble in understanding why there should have been a contest at all.

Under these circumstances, Single Taxers may well view the outcome with complacency. They should recognize that the plan which the American Single Tax League has been urging is the only one which promises appreciable results. Let the Single Taxers utilize the instrument with which the League furnishes them to sustain such state movements as seem to promise hope of permanent results. Rhode Island, Oregon, Maine and Missouri (if the constitutional amendment permitting local option in taxation shall prove to have been carried) furnish various methods of pushing the campaign for economic education. And in these states, every effort should be made to prevent tax reform from becoming a party question. The insertion of planks in political platforms favoring Single Tax is an almost infallible method

of stopping progress. The party adopting it does so for the purpose of catching a few votes, without understanding the issues involved, while members of the opposing party are prejudiced against it because of its appearance in their opponents' platform. If men belonged to the parties with which they usually vote, on principle (which they usually don't) and not from tradition or prejudice (which they usually do) the Democratic mind would be more favorable ground for our ideas than the Republican, but as matters stand we are as likely to find adherents in one camp as in the other. The safest line of advance therefore would seem to be to urge the various steps leading to our reform dispassionately as administrative measures, rather than passionately as political war-cries. If we take the States as they now stand, we find that Republican States are more hospitable to advanced methods of giving expression to the popular will, than Democratic States, which are among the most reactionary in the Union. Taking New York as an illustration, hardly any one will deny that the election of a Democratic Governor and legislature would have eliminated all hope of a reformed ballot, official primaries, direct nominations or any of the other measures with which progressive citizenship is identified.

While the League sympathizes with all movements tending to give freer expression to the popular will, it must be evident that there is need of education to influence the popular will in the right direction when it is expressed. As to which movement should be pushed most vigorously, there can be small doubt. If the people really want to do anything they can, even with the imperfect instruments at hand, express themselves unmistakably, and the politicians will do their bidding. But can any one seriously contend that, from our standpoint, if there were no obstacles in the way of the expression of their will they would do much better than the politicians are doing for them. There was a referendum on Joe Cannon in Illinois and he has gone back to Congress with an increased majority. This illustration is urged in no partisan spirit, but merely be-

cause Cannon incarnates as much as any man in the Union the ideas which we execrate. Is it not rather obvious that as matters now stand the hope of the people is set on restriction, regulation, the interference by majorities with the rights of minorities and not in social, industrial and economic freedom.

Education of the people therefore seems the great desideratum, so that when the agencies working for the freer expression of the people will accomplish their work, we shall know what to vote for. It is to this task the American Single Tax League would devote itself. It needs, as do all such bodies, the means to do its work, and it appeals to all readers of the REVIEW for aid in carrying out its programme. The man whose limited time or opportunity affords him small chance to work for the cause will find in the League an agency which will use to the best advantage such contribution as he can afford to make. The plan of organization projected at the Conference has been delayed through lack of means to carry it out. A systematic attempt will be made soon to raise an adequate fund, but it is hoped that no one who can aid, will wait for the appeal to be issued as money is needed to undertake this work. The League devoted all its funds, over the bare cost of maintaining its office, to the furtherance of the campaign in Rhode Island, and to that extent handicapped itself in its development. It is in urgent need of money for the work which it contemplates for the Winter and hopes for a liberal response from the readers of the REVIEW. The English League for the Taxation of Land Values with the generous aid of Mr. Joseph Fels has set itself to raise a fund of \$10,000 to \$50,000 for its work for next year. Can not the United States do as much? If we can there is every reason to hope that inside of three or four years we would have somewhere in the Union a practical illustration of the blessing which would flow from the adoption of the Single Tax.

JOHN J. MURPHY, Secretary.

See that every Single Taxer you know subscribes for the REVIEW.

BOOK REVIEWS.

WEALTH DISTRIBUTION.*

It is something that a college professor, and he, too, a professor of economics, should state that the laws "give to the possessing class an undue advantage over the non-possessing class, especially over our wage-earning people, reducing them to the position of economic slaves."

And again:

"Men have learned how to make valuable things and how to make things valuable, but they have not yet solved the problem of the ownership of things. In economic language, they have solved the problem of the production of wealth, but they do not know the rudiments of its distribution."

The Chapter entitled, "The Key to Distribution" states the true relation of the distributive factors:

"The control of natural resources represents the non-essential, the illegitimate use of capital, which carries with it the absolute power over the division of the products of industry, hence the undescribed and indescribable misery endured because of it. When people come to recognize the distinction between the legitimate and illegitimate function of capital in both the producing and the carrying industries, they will find some way of putting an end to this non-essential, this illegitimate function which result from adherence to traditional institutions founded in selfishness and maintained by force."

Perhaps most Single Taxers will take issue with Prof. Matthews in his succeeding chapter on "The Basis of Distributive Wrong." He assumes that the "laissez faire" doctrine established by the successors of Adam Smith is responsible for many if not indeed most of the economic evils in society, and he says that "the first half century of industrial freedom for which Adam Smith pleaded was the most doleful chapter of English history, and proved the absolute falsity of this hands-off doc-

trine." Yet he puts his finger on the truth in the following words:

"The assumption might prove approximately true in a world of equal opportunities, or in a world inhabited by angels. But it will never get within sight of the truth in a world of unequal opportunities inhabited by men."

Is it not possible to make a world of equal opportunities by removing every vestige of monopoly? Surely the Professor has in mind economic opportunity. Is there not a true and false "laissez faire"? Is not the cry, "Clear the way and then let alone," the voicing of the true doctrine. Those who believe with Professor Matthews in the things needful to be done so contend. Why, believing as he does, should he not rather point out where the "laissez faire" doctrine fell short? Suppose that Cobden had carried further the free trade doctrine on the lines at which he hinted more than once, but at which the Manchester school of political economy came to a full stop. Would it not have carried the exponents of this doctrine right into the Single Tax camp? It may be that Professor Matthews does not wholly agree with this, since he seems to condemn "unrestricted inheritance privileges."

In the contemplation of social conditions there is a genuine and refreshing indignation which were it generally shared by college professors, would make them seem almost human. Professor Matthews comments upon the men who work at blast furnaces for \$1.73 a day, and in Havemeyer's refineries for \$1.35 a day where the heat is intense—this same Havemeyer who said, "I do not care two cents for your ethics," and who also said regarding the men who are compelled to labor in these intolerable conditions at an insufficient wage: "They rather like it. They perspire freely and do not feel it. They drink a great deal of beer, and that tends to promote perspiration."

Professor Matthews condemns individualism, but he would not replace it with collectivism or socialism. The individualism that he condemns after all, if we understand him, is that which prevails under present conditions, not that which might prevail. So why quarrel with what is merely

*Our Irrational Distribution of Wealth, By Byron C. Matthews, Professor of Political Economy in Barri ger High School, Newark, N. J. Cloth, 12 mo., 195 pages. Price \$1.25 net. G. P. Putnam's Sons, N. Y. City.

a different method of presenting the truth. Nor will we quarrel with the term "profits," in his treatment in Chapter II. "Profits a Gratuity." For profits he shows to be a robbery of wages, excessive price due to monopoly, or rebates—which in its turn might be defined as a diversion of rent. We will not quarrel with the use of an un-economic term by an economic professor, especially in view of what he says on page 124: "The main sources of profit are in advantages of location and equipment, unusual skill in management, monopolistic power, tariff and patent laws, and advantages in transportation." On page 128 he defines dividends as "a blanket term including rent, interest and profit." But has he not defined one of the sources of profit as advantages of location, or advantage of rebates, which is rent or a misuse of the rental power, if we may so speak. Nor does it seem clear to us that profit is a good term in which to include the excessive salaries paid to such persons as the officials of the steel trust. These, too, are a diversion of sums rightly due labor as wages, or rent diverted to private uses. Save perhaps for purposes of popular exposition, or for the purpose of getting closer to the socialist terminology, there seems no good reason why the term profits should be substituted for the incomes, Rent, Wages, and Interest going to the three factors, Land, Labor and Capital. And this seems to be further exemplified in Prof. Matthews' attempt—unusually successful though it be in avoiding confusion—to erect profits into a term of importance. For even he has made it to include much that belongs to other economic divisions. But if Prof. Matthews thinks he makes economic wrongs clearer to the popular mind by this division, we have, as we say, no quarrel with him. His effort seems to be to use such terms as are commonly employed by the socialists, and however much we are puzzled temporarily by his distinctions, the professor always carries us out into the broad light of day, and sets us on solid ground at the end.

This he finally does in the concluding chapter, which is a lengthy one, and in which the reasons for the adoption of the Single Tax are fully and adequately set forth.

This appears in connection with a brief explanation of socialism, which is stated in terms of great fairness. No effort is made to place these two theories in opposition, and there are some fine and true things said in praise of the spirit of socialism. We might dispute the statement that the two are "similar in aim and methods", but the argument for the Single Tax leaves so little to be desired in grasp and scope, temper and clarity that we refrain from indicating minor disagreements. In conclusion we commend this book for the use which we imagine was in the mind of Prof. Matthews when he wrote it. It is a good book to put into the hands of our socialist friend, or the man to whom socialism presents itself as more or less appealing. For it uses the terms used by our brothers of the Co-operative Commonwealth, and carries them along on their own familiar streams of thought, though compelling them almost before they know it to land on the opposite bank.

J. D. M.

A PAMPHLET BY J. P. KOHLER.*

A pamphlet small enough for general circulation, which should set forth, as clearly as may be, the cause and cure of panics and industrial depressions, in terms as simple as the English language will permit, would be at this particular time a desirable addition to Single Tax literature. Such a pamphlet, to be permanently effective, would have to be nearly invulnerable in its statement of economic cause and effect. It would have to be a work where definitions and illustrations were recognized as approximating to the exactitude which is a property of only a few of the sciences. Such a pamphlet would be tremendously effective.

It is, therefore, to be regretted that this little work, the writer of which recognizes the need of such a popular treatise, and who in some ways has done his work not at all badly, should have been at times so very

*Hard Times, the Cause and Cure. A Plea for Perpetual Prosperity, by James P. Kohler, Paper, 64 pages, price for single copies ten cents. Temple Bar Building, Brooklyn, N. Y.

careless in his analysis as to make sadly defective as an economic treatise what is here and there a very vigorous bit of polemical writing.

At the very outset we are arrested by this statement:

"For twenty years I have given the subject of panics so much consideration that I have been able to predict their arrival just as astronomers predict the coming of a comet. The coming of this present panic was predicted by me long before it came." Elsewhere he says: What I mean by panics are those periods of business depression, which in this country come and go, and come and go again, so that their periodicity is almost determinable by their regular recurrence." And again: "It takes about ten years to complete the cycle." We know this belief is generally entertained, but it is by no means true. There was a panic in 1857, but it was a short one, and was ended in the Spring of 1858, thus continuing a little less than a year. Then came the war which had the effect of artificially stimulating industry. After the war there was a depression in 1867, which continued down to 1870, a period of three years. From 1870 to 1873, a period of three years, there were fairly good times. Then came the panic of 1873, its terrible effects lasting until 1879, a period of six years. Then good times set in until the panic of 1884—a period of five years. In 1890 there was a panic from which the country quickly recovered, so that we may be said to have had a year of panic (1890) and a year or nearly two years (1891-2) of good times, bad times and good times thus sharing about three years between them. Then came the panic of 1893, the effects of which were prolonged to 1896, a period of three years, when good times again set in, and continued till the Autumn of 1907, a period of eleven years, followed by the present depression, from which we may perhaps be wholly recovered by the Spring of 1909, a period of one and a half years.

We use the term "good" and "bad" times, of course, in the sense in which they are popularly used, as Mr. Kohler himself uses them. Nor are we at present concern-

ed in pointing out what may be the cause of panics, or what influences may hold them in check for a longer or shorter time. But it is interesting to observe that their recurrence is far from indicating their periodicity. Quite as little may be predicted as to the time of their continuance, the shortest one lasting barely a year (1857) and another (1873) for seven years.

"Rent," and "real estate booms" are used in this pamphlet as if they were synonymous terms—and both of evil omen. But what is rent—economic rent? Is it not of itself beneficent, both in its origin and effect? Mr. Kohler's pamphlet is prevented from being effective for purposes of propaganda by confusing unconsciously the problem in the mind of the reader. "Do Single Taxers then propose to abolish rent?" No more than they propose to abolish interest. This is to align us with the Socialists who talk of "the elimination of rent." Yet the reader is taught that rent is a deduction from wages and interest. He will have learned from Mr. Kohler that where rent rises it is at the expense of the incomes that go to the other two factors, labor and capital, in production. Mr. Kohler conveys this impression many times. "Rent is what one man pays another for living on the earth." "Rent is squeezed out of labor and capital—that is, out of business." But rent will persist under the Single Tax—indeed, the fact of its persistence is a justification of the Single Tax. Not until Chapter VII. does Mr. Kohler attempt a definition and explanation of rent. He even then contents himself with a very brief explanation. For the purposes of convincing the reader the task should have been essayed earlier in those chapters in which the writer is engaged in showing how labor and capital are robbed. But the fundamental cause of the unjust distribution of wealth is hardly touched upon.

To illustrate, Mr. Kohler devotes chapter II, to a consideration of the many causes assigned for panics. He is able to show that these are inadequate as explanations—that many of them are effects not causes. In Chapter III, he propounds his own theory as follows: "Our Panics and In-

dustrial Depressions come from the booming of real estate in the cities, towns and villages of our country."

This is the first announcement made of the cause. No discussion of any other cause precedes it. It is in black type. We are therefore justified in assuming that the writer regards this as a statement of the fundamental cause. But is it?

Are not real estate booms themselves accompanying incidents, manifestations, —effects, not causes? Is not the cause much more fundamental? Is it not in private control of economic opportunity? Land speculation and land booming follow as a consequence of such control. The collapse of the boom, being spectacular, calls attention rather to the effect of the boom than to the cause which has long preceded it, and is operating constantly whether we observe its less violent action or not. The land boom is but an *intensification*, but whether such boom be in evidence or not, private control of economic opportunity brings its resultant sapping of the earnings of labor, incidental interruptions of peaceful and normal industry, and its slow impoverishment of the people. In other words, there is not the absence of a single phase of the baneful effects of private control of economic opportunity in times where the growth of speculative rent has not yet assumed the violent character of a "boom."

It may be asked, what is the value of this criticism—that Mr. Kohler's error, if error it be, is of such slight importance that it scarcely needs to be indicated. But it seems to us of grave importance to know what it is that needs to be cured. If we are to apply remedies we should first know the cause; wise physicians do not treat effects; and to stop the cause of the people's impoverishment effectually we would not counsel a wise and conservative regulation of land speculation, but the total removal of the cause by which men are enabled to speculate in land at all. Mr. Kohler says to his readers, "Never invest any of your surplus, capital in vacant land." It must be that this advice is made with special reference to its social effects. This is proved by the counsel that immediately follows it. "Don't

encourage the holding of land out of use." But will this seem good advice to the individual who has witnessed the enormous fortunes made in the business of vacant land speculation, requiring so little real effort and but a modicum of the exercise of common shrewdness?

Mr. Kohler asserts that rent is added to price. "When the business man has his rent raised * * * he raises the price of his goods to meet the exactions of his landlord." Elsewhere he repeats the statement in other form. This will be news to storekeepers and business men generally. Mr. Kohler knows the cause of rent as well as most Single Taxers. How then account for the recrudescence in this little pamphlet of an error we had presumed was long ago laid away?

The same reason that would prevent the landlord from adding the Single Tax to the rent charged his tenant now prevents rent from being added to price. The same cause that would make it impossible to add the land value tax to the price of commodities now prevents rent from being added to price. Yet this is the first objection to the Single Tax that occurs to those who have not given serious thought to the incidence of taxation. It is generally understood, and is true of all labor products generally, that a tax on a commodity is added to the price of the commodity. But this is because a tax on a commodity limits its production. But a tax on land values, whether imposed by the state or by the landlord, cannot be added to price.

Rent does not enter into price, because rent is the measure of the value of different locations. This difference of value is due to the greater productivity of some location over others. When it is a location devoted to trade, like an avenue or street where shopping is done, the rent is determined by the greater *volume* of trade made possible by the greater concourse of people, not by any added price to the article sold. Where one man or woman buys on the side street, two buy on the avenue. This is what makes degrees of rent in the business district. A very slight decrease in price would tempt buyers up the side street, and while the temptation of an increase in

rent might induce the storekeeper to raise his prices he knows he cannot do so and retain his trade.

That rent is, under present conditions, an instrument of extortion, is well understood by Single Taxers. But economic rent, by which of course, is meant the income derived from land and not the income from improvements, is not a thing anathema, but is as we have said wholly beneficent. The Single Tax would take rent in lieu of all other forms of taxation. It would thus prevent land speculation, and the arbitrary raising of rents, open up all natural opportunities, and would, whether it increased or decreased the sum total of rent, *redistribute* it in a way that it would cease to be a burden to anybody. But we ought not to talk as if rent *per se* were a burden, or a deduction from the legitimate incomes of labor and capital, while at the same time proposing, not to abolish it, but to take it for public purposes. The evil is not in the existence of this natural fund, "providentially" placed at our disposal for common purposes, but the diversion to private persons of what is so clearly a common fund because due solely to social or communal activities.

Mr. Kohler's illustrations are not always happy. We reprint the following in fairness to the writer, for fallacy though it be, it is an exceedingly plausible one, and stated with much force:

"But let us try an illustration, or a parable, as they were called in ancient times: A clothier in a town or city, is keeping in a corner, or inside store, a large quantity of men's clothing. In his store window he has on display ten suits of clothes and on each suit is fastened a price tag \$10. There come to his window ten men, each having in his pocket \$10 and each wanting and needing a suit of clothes of the kind, description and price of those on display in the window. Under these conditions the clothier has a splendid chance to do business. But before they go in to buy one of the ten men suggests that they go around the corner and play a game of poker. So they adjourn to a neighboring room and play poker for several hours and then they all come around again and look into the clothier's window where the ten suits with the

\$10 tags are still on display. But after the game of poker, instead of each of the men having \$10 as before, one of them has \$50 while the other \$50 is distributed among the other nine. Now, under these new conditions, the clothier in the store has not the same chance to sell goods as he had before the game of poker. Before the game of poker each of the ten men could buy a suit, but after the game of poker, while one of the ten men can buy five suits, probably only one or two of the other nine can buy one suit, and six or seven of the ten men must abandon the idea of buying a \$10 suit. But before the men go into the store to buy, one of them, hoping to win back his losings, suggests that they play some more poker, which they do, with the result that at the end of the second game one of the ten men has \$90 of the original \$100, and the other \$10 is scattered promiscuously in the pockets of the other nine. It is evident that after the second game only one of the ten men can buy a \$10 suit, and, while he has the money to buy nine suits, the chances are that he will conclude that a \$10 suit of clothes is not good enough for him and that he will go to another store and pay \$50 for one suit. Now, the \$50 suit does not require so much labor in the making, either in the original material or in the tailoring, as would the making of five of the \$10 suits, and so the game of poker has worked disaster, not alone to the clothier, but to the tailors that make the suits and to the laborers that make the materials in the suits, and to the business men all along the line. This then, explains how the capitalist in the clothing business and the laborer who makes the clothes are thrown out of employment, and, incidentally, how the owner of the store loses his tenant.

A real estate boom is simply a grand game of poker on a larger scale."

Again Mr. Kohler says, and again we apologize for the length of the quotation:

"In addition to the disastrous effect on business of the increase in rents through the real estate boom, as hereinbefore set forth, and the consequent decrease in the purchasing power of the great tenant class in our centers of population, another practice is resorted to by many of the tenants themselves which operates further to reduce the

consumption of products and to bring about over-production, as it is called, and the consequent idleness of capital and labor. I refer to the common practice, during real estate booms, of a large portion of the population purchasing vacant lots on the installment plan—" \$10 down and \$5 a month," or on some other terms, either less or more exacting. Sales of vacant lots on the installment plan are advertised very largely in all the papers of our cities and larger towns, and I have seen such advertisements in papers published in the smaller towns of the country. When a young man or a young woman, with a weekly or monthly wage or salary, begins to carry one or more outside lots, which he has bought on the installment plan, that young man or young woman finds it necessary to economize in his or her purchases of the articles for consumption they have been previously accustomed to buy. I have known servants on \$25 a month to pay \$4 a week on vacant lots which some slick advertising agent or solicitor had induced them to buy, telling them stories of how lots on Broadway and Fifth Avenue in New York City have increased in value. In this world we cannot eat our cake and have it too, and when we begin to buy Long Island sand or Seattle swamps on the installment plan we are obliged to economize elsewhere; that is, as our money goes out for lots, we begin to save, first on our little luxuries and later on the necessities. And when ten million consumers in the United States start in to practice such economy, while they are paying for lots by installments, the storekeeper begins to complain of poor business and the men who trade in luxuries begin to go to the wall. The dealers in luxuries suffer first in the period of depression and they are among the very first to fail. When one buys ice cream soda, or cigars or a magazine or paper, he gives employment to those who produce such things; but when he buys Long Island sand or New Jersey "fortune makers" on the installment plan he gives employment to no one, save perhaps a few selling agents, a surveyor and a plowman."

Undoubtedly Mr. Kohler does not exaggerate the evils of the picture. But the illustration is not a good one. Real estate speculation is indeed like a game of poker,

but what are the evils of such a game—its economic evils? Do they not reside in the fact that instead of being engaged in production these players are mere idlers. The game is, in other words, unproductive. In the same way, men engaged in the business of selling land, all those who act as agents who ply their customers,—advertisers, promoters, collectors, clerks incidentally employed in bookkeeping or filling out blanks and certificates in connection with the land business—all this army of men—are non-producers. Their efforts are non-productive. They add nothing to wealth; they perform no service the effect of which is to conserve wealth. But, observe, the evil is not that indicated by Mr. Kohler. Just as in the poker game, no real wealth is destroyed. The man who wins \$10 in a game of poker from each of the four other players may buy a fifty dollar suit of clothes, indeed, but then again he may buy a \$10 suit, and put the remainder of his winnings in the bank, where it goes to furnish employment in other avenues. What then becomes of the illustration? But even if he buys a fifty dollar suit, he gives employment to all those engaged in the production of that suit. It is doubtful if he contracts the demand for employment even in a slight degree. It would be better if all five persons went to work instead of playing poker, and there is a wrong involved in the impoverishment of four for the benefit of one. But further than this the economic effect is unfelt.

Buying lots on installments injures those who buy, with the exception of the few who profit, and the larger the number of those who engage in this the more wide spread is the evil it causes. It is evil in so far as it encourages the holding of land out of use, as it increases the number of those who engage in the unproductive business of land selling, and as it inflates the price of land. But the evil is the same whether the purchase price is paid in installment or in lump sums. And it is not the money that is paid out that is lost to trade or production, for if those who make fortunes out of it buy yachts and automobiles those who make these things find increased demand for employment, and if it goes into the bank, as most of it does and must go,

such investment determines increased production in some direction if diminishing it in another.

In other words, the evil of our present system of land tenure is not, as thoughtless advocates used to declare in the early days of our agitation, that the buying of land, "locks up capital in land"—a teaching which Mr. George felt himself called upon to combat in an article printed as a land labor tract some years ago—but that it locks up land. We cannot all live on land speculation any more than we can all live by playing poker—and for the same reason. Neither game adds anything to wealth. And the more who engage in it the greater the number of non-producers, and the less wealth there is to go round. But the money spent in the purchase of land has no effect at all upon production—it does not involve any subtraction from capital used productively. That the entire system encourages parasitism and brings a great load of evils in its train is true. But Mr. Kohler has not analyzed the problem correctly.

There are other illustrations which seem to us to be gravely imperfect. Thus Mr. Kohler says: "As a matter of fact capital and labor are like the two wings of a bird, or the two legs of a man, and they should have no quarrel whatsoever." Now what is needed was an illustration which should indicate the dissimilarity of labor and capital, but this establishes a likeness which, "as a matter of fact," does not exist. Labor and capital are *not* like the two legs of a man or the two wings of a bird. If so which is the *right* leg? Do we not say that labor produces all wealth? But if the similarity of labor and capital be thought of to the exclusion of their dissimilarity, may we not venture to ask, *What part of wealth does capital produce?* The question answers itself. If a man loses one leg he can at least limp on the other. But if production loses the leg Mr. Kohler calls labor, production cannot even limp.

We have devoted much space to Mr. Kohler's pamphlet. We have done so out of consideration for a work undertaken in the interests of the cause—a work which we think the writer is quite capable of making a very effective little book. Few of

our writers possess a more vigorous style. But there is a right and a wrong way of putting the truths for which we stand. The wrong way may seem at times the more plausible and striking way. But in the long run it is not so.

J. D. M.

THE HEART OF THE PEOPLE.*

This is the title of a novel from the pen of J. R. Abarbanell, long identified with the Single Tax movement in this city, where for many years he has made his home. For a long time he edited a story paper which had a phenomenal circulation which brought millions to its owner, but declined with the changing literary fashions among those who effect that class of fiction.

This story is not the great American novel that critics are looking for, nor is it the Uncle Tom's Cabin of the movement for industrial emancipation. But it is a very interesting story, and it is told with the art of a story teller, though somewhat hurriedly, it seems to us, at the close. It is dedicated to the memory of Henry George and one of the principal characters is Dr. McGlynn. It gives pictures of the slums and pictures of high life, and in the portrayal of the latter the author is somewhat more successful, probably because a larger part of the descriptive portion is devoted to those who occupy positions of some social eminence. The hero is said to stand for Phelps Stokes, but with the exception of the priest who is drawn from the portrait of Father McGlynn, there is no other figure that bears a close resemblance to any individual of prominence. Nevertheless, they are fairly recognizable as types. There is a pleasant little love story, a murder trial and a prison scene. There are pictures of society engaged in its occupation of laborious idleness, and there is a political speech at Cooper Union, where the hero gives his reasons why he will not run for Mayor of New York. There is enough action to

* *The Heart of the People; A Picture of Life as it is To-day.* By J. R. Abarbanell. 12 mo., cloth, 360 pp. Price \$1.50. C. M. Clark Publishing Company, Boston, Mass.

satisfy the most jaded novel reader, and the author has not made the mistake of halting the current of his story to deliver economic homilies. He lets the story tell its own sociological lesson—or rather present its picture of social contrasts. The end is a trifle disappointing, since, though ending not unhappily for the characters most admirable in it it leaves the hero amid the wrecks of his scheme for social regeneration. We suggest—and it may be that Mr. Abarbanell had it in mind—that the last chapter leaves the door open for another volume which shall be a sequel to the first—and round out this economic inquiry with the true economic answer. But whether our author means to do this or not he has at least furnished us with an interesting story which should do much good to the unconverted into whose hands it shall fall.

J. D. M.

THE Second International Conference on State and Local Taxation was held in Toronto on October 6th to 9th of last month. It was a great success. Twenty-five States and five Provinces were represented by delegates, and eighteen universities sent representatives. One of the notable addresses appears in another column of this issue.

COUNT LEO TOLSTOY has written a letter in reply to the greetings of the Single Tax Leaguers of Australia, in which he renews his confession of faith in the teachings of Henry George. He says, "As fifty years ago the time came for the abolition of man's supposed right of property over man, so the time has now come for the abolition of the supposed right of property in land." In the work of the furtherance of this cause, says the great Russian, "I shall be happy to add my efforts to yours."

IN a recent communication to the *Square Deal* Mr. Jos. Fels suggests that all Single Tax associations should keep in touch with one another, exchanging in duplicate such leaflets and pamphlets as they issue, and acquainting one another with schemes for pushing the work. Mr. Fels offers his

help in defraying out-of-pocket expenses, such as postage, etc, for these expenditures.

WE regret that the REVIEW has contained no notice of the death by drowning last Summer of Samuel E. Moffett, a member of the editorial staff of *Collier's Weekly* and an occasional contributor to these columns. Mr. Moffett was a brilliant writer and a staunch Single Taxer.

MR. JOHAN HANSSON, Sikfors, B. J. Sweden, is preparing a history of the Land Values Reform Movement, to include some record of our progress in every part of the world. We shall have more to say regarding this in our next issue. Mr. Hanssen has been to New Zealand where he met Mr. Foulds and all the leading Single Taxers. Last month he spent in Italy.

A VIGOROUS letter to the press from Hon. Robt. Baker condemns the present method of disposing of public lands. Mr. Baker stood in solitary opposition in the Fifty-eighth Congress to this grab bag system and advocated a plan of short term leases with re-appraisals.

MR. W. B. DuBois, Single Taxer, was a democratic candidate for Councilman in the City of Bayonne, N. J. He was defeated, but led the national ticket by 48 votes.

NOTICE

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

SINGLE TAX INFORMATION BUREAU

E. B. SWINNEY, Secretary

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