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SINGLE TAX REVIEW

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

SPECIAL CONTRIBUTORS TO THIS NUMBER

John Filmer

James S. Paton

J. W. Bengough

John J. Murphy

Peter Aitken

Robert Cumming

Louis F. Post

Wm. L. Ross

William Ryan

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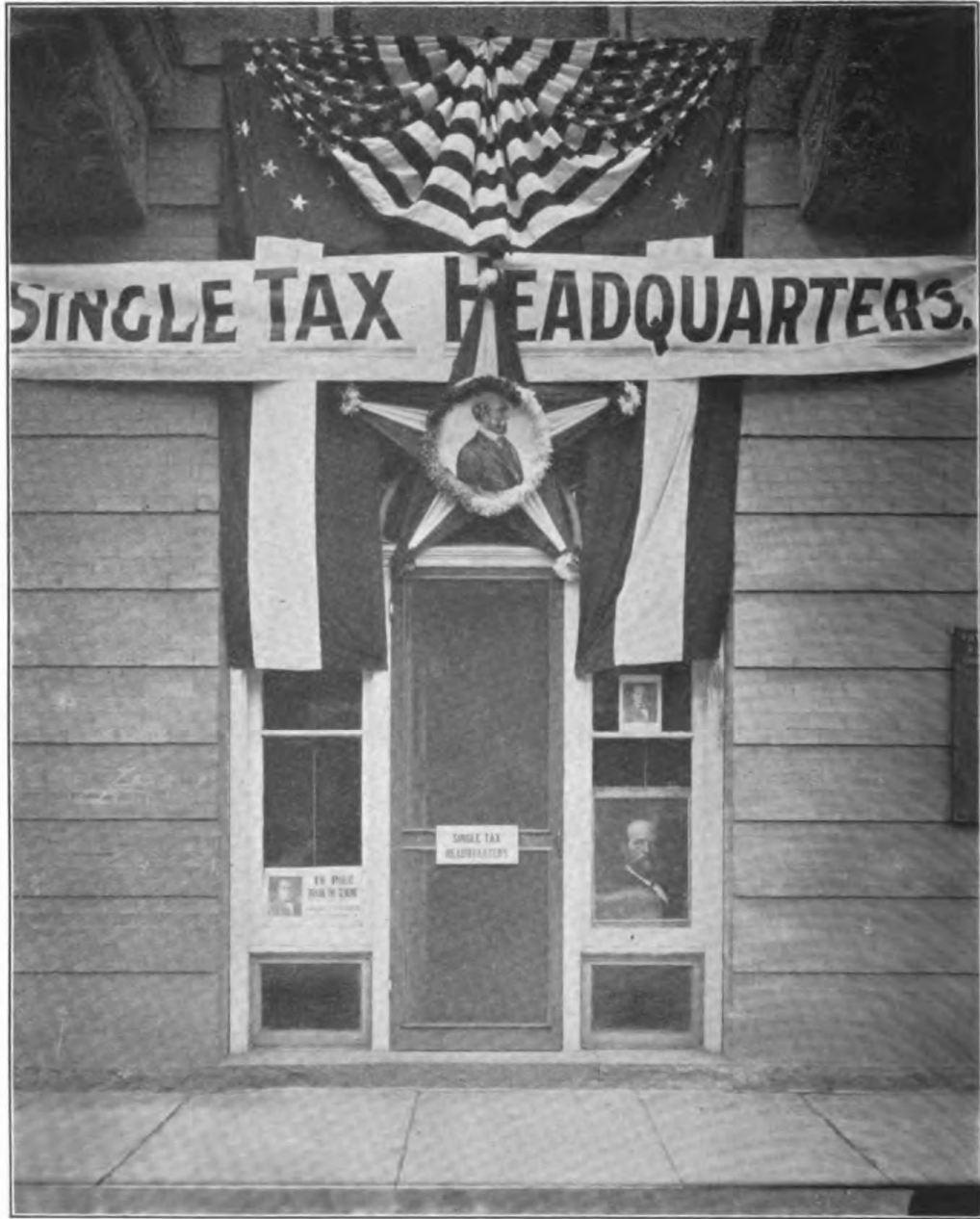
JOSEPH DANA MILLER, Editor and Publisher:



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THE SINGLE TAX HEADQUARTERS AT THE DENVER CONVENTION

(See page 35)

THE SINGLE TAX REVIEW

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

ARE WAGES RISING OR FALLING?

(For the Review)

BY JOHN FILMER.

This is the subject Mr. H. J. Chase discusses in the May-June number of the REVIEW. He is very positive that wages have fallen.

I have no desire to argue the question nor do I intend to express any opinion pro or con, but hope by unveiling facts hidden in those submitted by Mr. Chase to lead him to see the necessity for further investigation before pronouncing final judgment.

Mr. Chase frankly admits the paucity of evidence bearing on the subject of "Wages" and regrets that there is not a work applicable to the United States similar to Thorold Rogers' Six Centuries of Work and Wages. A work of this kind would throw much light on the question, but who would be willing to undertake so stupendous a task? Especially as, in this age of rapid movement, the question of rising or falling wages in the past may become obsolete before it could be completed.

While it is quite proper for Mr. Chase to hold a positive opinion on this or any other question and also to express it, it is to be regretted that he should allow himself to refer so contemptuously to those who do not agree with him. It does not seem to have occurred to him that both he and his opponents may be right, that these differences of opinion are in the main differences of point of view.

In support of his contention that wages have fallen Mr. Chase presents facts in relation to the manufacture of cotton sheeting at two periods far apart, viz. 1830 and 1897

As follows:

Annual money wage paid per capita	1830	1897
To operatives.....	\$164	\$320
Annual product per capita..... yds.	5,000	yds. 32,000
Price of sheeting per yard,	9c.	5c.
Money worth of operatives annual product.....	\$450	\$1600

He then points out that while money in wages 1830 represented 36 per cent of the worth of the product—they represented but 20 per cent of it in 1897. And claims that therefore wages were less in 1897 than they were in 1830 by the

difference between 20 per cent and 36 per cent of the worth of the operatives product.

But did the yards of sheeting produced by the operatives at either period constitute their wages? In assuming that they did Mr. Chase has left out a most important factor in the production of cotton sheeting, viz. cotton and other materials. This omission shows conclusively that neither in 1830 nor in 1897 did the cotton sheeting produced by the operatives constitute these wages.

Mr. Chase also asserts that the "decrease of the capitalist's fraction (of the product) is a fact of definite record." But cotton and other materials essential to the production of cotton sheetings certainly come under the head of capital. And facts he supplies show that six times as much cotton was used by each operative in 1897 than in 1830. To attain this result the productive power of labor must have greatly increased and this involved the use of more complex and doubtless more costly machinery. Capital therefore instead of diminishing, as Mr. Chase claims, must have increased in the industry and during the period under consideration. The only fact that he adduces in support of his contention is, that, between 1830 and 1897 the rate of interest declined from 7 to 4 per cent per annum. But very little reflection is needed to show that a decline in the rate of interest does not necessarily involve a reduction of the "capitalist's fraction."

To account for his assumption that the operatives and capitalist's fraction are smaller than they used to be, Mr. Chase refers to the enormous increase in land-values, and claims that land owners must have appropriated some portion of the operative's and capitalist's share of the product. Land values have enormously increased. That is a matter of record and the increase during the nineteenth century may have been what he says, viz., 50 per cent per decade. But if Mr. Chase will revise his computations he will find that at the end of the nineteenth century the aggregate land-values would amount to, not six times, but about fifty seven times what they were at the beginning. But admitting this great increase to have taken place, it does not prove that the land owners have appropriated any part of wages or interest, or both.

To return to facts and figures:

In the manufacture of cotton sheeting between the years of 1830 and 1897:	
Money wages increased about	100 per cent.
The price of sheeting decreased	45 per cent.
The productive power of the human unit increased	600 per cent.
Capital in the form of material increased	600 per cent.
Capital in the form of machinery increased	no data
The rate of interest declined	45 per cent.

If Mr. Chase will take the trouble to co-relate these facts he will be willing to concede, I think, that he has not proved his case.

That similar changes have been taking place, in varying degree, in the industrial world there is little room for doubt. Therefore, are not those who consider wages from a quantitative point of view, justified in claiming that they are rising?]

REPLY BY H. J. CHASE.

"I have no desire to argue the question nor do I intend to express any opinion pro or con, but hope by unveiling facts hidden in those submitted by Mr. Chase to lead him to see the necessity for further investigation before pronouncing final judgement."

Mr. Filmer, nevertheless, has expressed one opinion that may or may not be warranted, and in his attempt to unveil hidden facts, he has made several statements that reference to my article will show to be entirely unwarranted.

I took especial pains to make it clear that I used the word wages in precisely the same sense in which it is used by Henry George and by political economists generally—the laborer's share of the total produce. Consideration of the amounts in kind or in money received by the laborer at different periods does not settle the question of whether wages are rising or falling, because these amounts are not real wages, any more than the payment for the use of a house is real rent. How, then, can those who base their contention that wages are rising solely upon the fact that in most cases the laborer receives more money now than formerly be right, unless by accident? If to call attention to this be "treating opponents contemptuously," then I am guilty; but I don't know how to treat them in any other manner.

The statistics of cotton manufacture are Mr. Atkinson's. They were not cited by me to prove the downward, but by him to prove the upward, tendency of wages. I merely pointed out that they fail to prove this or anything else, but that they *indicate* a downward rather than an upward tendency.

I did *not* assume that the yards of sheeting constituted the operatives' wages. That is, I did not make the mistake of supposing that all the value of a yard of cloth is due to the factory processes. I pointed out, however, that more than one-fourth of the total value must have been due to the factory processes of 1830; and I asserted that the fact that the operatives got a much larger share of the total value in 1830 constitutes a very strong presumption that they got a larger share of the value added in the factory.

As to the increase or decrease of the capitalist's share, that is, interest, it makes no difference how much cotton was used by the operatives at different periods, or how expensive machinery was employed. I made no claim that "capital diminished" from 1830 to 1897. I asserted that the *return* to capital diminished, and I believe the fact to be demonstrated by the decline in the rate on money. The average rate on money for the better part of a century is a sufficiently accurate index for determining the average return on capital during the same period. I make this assertion with some little knowledge of our monetary history during the nineteenth century.

The primary division of the total produce is not and never has been more than three-fold. Whatever becomes of it afterwards, all of it goes first to laborers, capitalists and land owners, they being the only classes directly concerned with production. This being the case, how can the share of one class increase except at the expense of the shares of one or both the other two?

What does the increase of land values indicate except that land owners are able to make a larger and larger levy upon the total produce? Since they contribute nothing whatever to production, where can the increase come from unless from one or both the other shares?

All this is deductive reasoning and is merely a repetition of what is laid down in "Progress and Poverty." I tried to show that the definitely recorded decrease of the capitalist's share is too small to account for the more or less definitely recorded increase of the land owner's share, and I believe that I succeeded. That was inductive reasoning. I have no controversy with those who assert that "quantitative" (by which I suppose Mr. Filmer means "nominal") wages are higher now than formerly. It does not concern me whether they are or are not justified in their contention. I believe that under conditions of material progress the rise of rent and the fall of interest and wages can no more be prevented than the rise and fall of the tides; that the only practicable method of correcting the consequent inequality of distribution is the appropriation of rent for public purposes. In other words, I am a Single Taxer, and I was under the impression that Mr. Filmer was also. Therefore I am all the more surprised at the nature of his criticisms.

COMPETITION, AND THE LAW OF SUPPLY AND DEMAND,*

(*For the Review.*)

By JAMES S. PATON.

I have chosen this subject because it is one on which there is a great difference of opinion, and one on which there is a good deal to be said both for and against. I do not think I ever heard a Single Taxer condemn competition, or a socialist commend it, yet I cannot find a full discussion of the question by either. Competition is a struggle between two or more parties to obtain the same thing; or as much of it as possible, and different methods may be employed; we may condemn some of the methods without condemning the thing itself. Competition is the "higgling of the market," the working of what is called in political economy the law of supply and demand, supply meaning the amount of the commodity offered for sale, not the amount in existence; and demand the amount of the commodity that can be sold at some price, not all that people want, for some may want an article who cannot pay for it. Perhaps it would be better to say that there is no demand for an article that will not sell for the cost of production. People generally having wealth of any kind to dispose of, try to get as

*Not all Single Taxers will agree with Mr. Paton. We leave our readers to make their own comments, and shall be pleased to hear from any one who may desire to point out what he considers flaws in the reasoning of our contributor.

much as possible for it; and people wishing to buy generally try to get what they want as cheap as possible. The consequence is that when there is a quantity of goods offered for sale the prices they will bring does not depend upon what it will cost to produce the goods, but upon the ratio between the amount of goods offered for sale and the amount required by those having wealth or money to exchange for them. Among those offering goods for sale, some either from necessity or from having a surplus of the article, will accept a very small price rather than keep them; while others will not part with theirs unless they get a high price. On the other hand, we have some buyers able and willing to pay almost any price rather than do without, yet not wanting to pay any more than others for like articles. We have others who are unable to pay quite so much, and still others who can afford to pay very little. Now if there is only enough goods offered to supply the first class of buyers, prices will be very high and only the first class will be supplied. Let me illustrate: Suppose that oranges are for sale, and that ten persons are willing to pay ten cents for an orange. If ten oranges are offered for sale, ten cents each will be the price; for the vendors will not accept nine, if they can get ten; neither will the ten men be allowed to get them for less. If they only offered nine, probably ten other men would be ready to take them, and some who are willing to pay ten would have to go without. If more than ten are offered the price will be lower; and if one hundred can only be sold by selling some at five cents, that will be the price for all.

Competition is always one sided. If there is a scarcity of any commodity the sellers try to hold for still higher prices, and competition is among the buyers while if there is a great supply, competition is between the sellers, and extra inducements are offered to the buyers. Most persons can produce more than one kind of commodity, or perform more than one kind of service; and whenever there is a scarcity of some kinds of goods and a surplus of others, some will find it more profitable to stop making the plentiful articles and turn their attention to the scarce. In this way the market is constantly supplied with everything we need. Under our competitive system of production we are not only compelled by prices to produce only such articles as are in demand, but we are forced to produce as good articles of the kind as possible, and to try to improve the methods of production, both as to quantity and quality.

Political economists have attempted to discover the law or laws, that govern the distribution of wealth between landlords, laborers and capitalists; but they have only been partially successful, for although Henry George showed that the laws of distribution as stated by earlier writers did not correlate and harmonize, I think he failed to state them scientifically himself. He agreed with earlier writers on the law of rent, that "rent depends on the margin of cultivation, rising as it falls and falling as it rises". If they had said that rent depended on competition for the most desirable land, it would have meant exactly the same thing; and Henry George says, on page 167, *Progress and Poverty*: "The law or relation, which, under these circumstances of free competition among all the parties, the condition which in tracing out the principle of politi-

cal economy is always to be assumed, determines what rent or prices can be got by the owner, is styled the law of rent."

George differs from the older writers on political economy in regard to the law of wages. They say that: "Wages depend upon the ratio between the number of laborers and the amount of capital devoted to their employment."

Here again we have it stated in another way, that wages depend upon competition, and that it is the relative supply and demand of capital and labor that determines what each receives. George claims that: "Wages depend on the margin of cultivation, falling as it falls, and rising as it rises." That is wages depend upon competition for land, and the supply of, and demand for, land, rising when land is good and plentiful and falling as the increase of population forces poorer land into use. Now if the laborer got all that the landlord left, Mr. George would be correct; but as the laborer only gets a portion of what the landlord leaves, he is only right to the extent that what the laborers and capitalists have to divide is what the landlord leaves. The writers who claim that wages depend upon the relative supply and demand of capital and labor are right as to the division of what the landlord leaves.

We find that wages depend upon a three sided competition; that when land is so plentiful that labor and capital only require the best for use, they not only produce a great deal of wealth, but divide most of it between themselves; that when land is scarce, and they have to resort to poor land, they only get to divide between them what they could produce if the land was all of the poorest quality in use, for the landlord gets all above that. We also find that when the laborer and capitalist come to divide what the landlord leaves, the share of each depends upon the relative supply of, and demand for, capital and labor. When there are more laborers than capitalists can supply with capital, the capitalists get the larger share, and when capital is plentiful a larger share goes to the laborer.

With regard to interest, the share of the capitalist, George holds that it depends upon the margin of cultivation, the same as wages; and other writers claim that it depends upon the equation between the supply of and demand for capital.

In fact, they are both partly right, the same as they are with regard to wages. The distribution of wealth, as I understand it, is a three cornered competition between landlord, laborer and capitalist. The law of supply and demand determines the shares of each just as in all other commercial transactions.

Under our present industrial system a large portion of the laborers have neither capital nor land; consequently they are compelled to find someone with a surplus of both who is willing to employ them for wages. When landlords and capitalists are looking for laborers wages are high, for as there are not enough laborers to supply them all, those who have the most profitable work to do can afford to pay the highest wages, and laborers naturally choose the best jobs to be had. If unemployed men now arrive on the scene they either have to accept the job that the first men refused, or replace the other

men at reduced wages. In either case, wages fall, for even the men who control the most profitable work will not pay high wages when they find others can secure similar workmen for less than they are paying. Many people who see the result of competition in a case like this, say that competition should be abolished; but competition was not the cause of the low wages, any more than it was the cause of high wages. Wages fell because there were not enough jobs to go around. Competition equalizes wages. It is a good thing for employers when there are surplus laborers. It is a good thing for laborers when there is idle land and capital seeking them. With our present system of production and distribution competition generally favors the employer, and we want reforms that will change conditions so that employers will constantly be looking for men instead of men constantly looking for work. The main thing to abolish is not competition, but monopoly; not the monopoly of land alone, or the monopoly of capital alone, but the monopoly of both. The increase of population and the progress of civilization make it constantly easier to monopolize the land, and harder to monopolize capital; for land being a fixed quantity, naturally becomes scarce with the increase of population, and also with improved methods of production, especially in agriculture, where one man can use much more land than formerly. On the other hand, in a progressive country capital increases faster than population; and as interest depends upon the relative scarcity of capital, land and labor, it is bound to fall, and has fallen in spite of combinations to keep it high.

Capitalists combine to limit production, and abolish competition as much as possible among themselves, for what they have to sell, and they object to similar combinations among workmen to keep wages high. A great many of these combinations resort to immoral methods. They strive to destroy competition, by deliberate attempts to ruin their competitors. If two men engage in the same business, and one is very much richer than the other, he can, by selling goods at a loss, destroy the other's trade or force him to sell at a loss also. He is soon ruined, and the rich man gets the monopoly of the trade, and can then charge more for his goods than he could while he had a competitor.

I think that the great wrongs in our industrial system are due to monopoly built on special legal privileges, such as franchises, or the tariff, or combinations that interfere with the law of supply and demand. When prices fall, owing to increased production, or rise with the scarcity of goods, I think it is all right. I look on competition as a natural law adapted to the present state of society. It runs through our whole industrial system. It cannot be abolished in the near future; but as men become more brotherly with the advance of civilization, competition will gradually become less keen, until men become so unselfish that they will cease to compete. Even now, many of us do not take full advantage of the law of competition. We do not drive as hard bargains as we might. We do not always hire laborers at the lowest possible wage. We accept low wages in preference to underbidding a man with a better job, and we do not try to get goods at less, or sell for more, than we

consider a fair price. We may not all believe that mankind evolved from the lower animals, but we certainly all know that the human race has made, and is making, progress; and none of us know what heights humanity may reach. The lowest types of humanity are communists, and as extremes often meet, the highest may also be communists. Among barbarians the amount of wealth used for the common good is very small, and it increases as civilization advances. Is it not possible that the time may come when each will add to the common fund according to his ability and draw from it according to his needs? Then there will be no competition.

TOLSTOY ON HENRY GEORGE. *

“One of the most horrible superstitions, more harmful than all religious superstitions—one which has caused rivers of blood—is that very strange superstition which sprang from the use of violence, and which makes people believe that a small number of people can now establish the social life of the whole community. This activity to transform the present order of things not only fails to help, but actually hinders the course of events. The activity of the revolutionists, like the deeds of violence committed by the Government, will not lead to any improvement in the life of our people. On the contrary. Stolypin, who hangs hundreds of people, or the revolutionists, who are trying to kill Nicholas II., are only interfering with the natural development of events. History is full of examples to prove this. The French Revolution produced Napoleon. The civil war produced the terrible negro problem in America.”

Count Tolstoy shook his head, brushed back a tuft of white hair from under his turban, and added, as though to himself:

“Strange—very strange.”

“Nearly fifty years ago,” he went on slowly, “the great question that occupied all minds in Russia was the emancipation of the serfs. The burning question now is the ownership of land. The peasants never recognized the private ownership of land. They say that land belongs to God. I am afraid that people will regard what I say as stupid, but I must say it: The leaders

*In the *New York Times* of Sunday, August 9, is this admirably written account of an interview with Count Tolstoy. It gives a picture of the “Grand Old Man” of Russia which lingers in the memory. In spite of the Count’s eighty years there is no decline of that mental vigor and spiritual aspiration which have made him perhaps the chief prophet of our times. But what will interest our readers most is the opinion, now again repeated, of the work of Henry George and the truths of Progress and Poverty. It will be noted too, that he speaks of Single Tax journals in England and America, as having but an insignificant number of subscribers. Count Tolstoy has been a reader of the *REVIEW*, and no doubt of *Land Values*, of Glasgow, and the publication conducted by Adolph Damaschke of Berlin. It is true that none of these have a wide circulation, but the growth of the movement cannot be measured by the circulation of these organs any more than by the numbers of actually organized Single Taxers. It is nevertheless a matter of serious concern that our journals should be so circumscribed in their influence, and that this important phase of our propaganda should be so neglected.—Editor Single Tax Review.

of the revolutionary movement, as well as the Government officials, are not doing the thing that would pacify the people at once. And the only thing that would pacify the people now is the introduction of the system of Henry George. I have outlined a plan according to which the agrarian question can be solved, and have submitted my plan to the Government as well as to the Duma. I have written about it to one who occupies a high post in the official world, and whose family I have known very well. But his hands are tied. His attitude toward the court and toward his enemies is such that he cannot do anything in this direction. I do not reproach him. I only feel sorry for him. They do not understand that the proper solution of the land question is the only means of pacifying nine-tenths of the Russian population.

“As I have pointed out in my introductory note to the Russian version of ‘Social Problems,’ Henry George’s great Idea, outlined so clearly and so thoroughly more than thirty years ago, remains to this day entirely unknown to the great majority of the people. This is quite natural. Henry George’s idea, which changes the entire system in the life of nations in favor of the oppressed, voiceless majority, and to the detriment of the ruling minority, is so undeniably convincing, and, above all, so simple, that it is impossible not to understand it, and, understanding it, it is impossible not to make an effort to introduce it into practice, and therefore the only means against this idea is to pervert it and to pass it in silence. And this has been true of the Henry George theory for more than thirty years. It has been both perverted and passed in silence, so that it has become difficult to induce people to read his work attentively and to think about it.

“It is true that there are in England, Canada, the United States, and Germany very good little journals devoted to the Single Tax idea, but they have only an insignificant number of subscribers. Among the majority of the intelligent people throughout the world the ideas of Henry George are unknown, and the indifference toward them is even increasing. Society does with ideas that disturb its peace—and Henry George is one of these—exactly what the bee does with the worms which it considers dangerous but which it is powerless to destroy. It covers their nests with paste, so that the worms, even though not destroyed, cannot multiply and do more harm. Just so the European nations act with regard to ideas that are dangerous to their order of things, or, rather, to the disorder to which they have grown accustomed. Among these are also the ideas of Henry George. ‘But light shines even in the darkness, and the darkness cannot cover it.’ A truthful, fruitful idea cannot be destroyed. However you may try to smother it, it will still live, it will be more alive than all the vague, empty, pedantic ideas and words with which the people are trying to smother it, and sooner or later the truth will burn through the veil that is covering it and it will shine forth before the whole world. Thus it will be also with Henry George’s idea.

IDEAS OF HENRY GEORGE.

“And it seems to me that just now is the proper time to introduce this idea—now, and in Russia. This is just the proper time for it, because in

Russia a revolution is going on the serious basis of which is the rejection by the whole people, by the real people, of the ownership of land. In Russia, where nine-tenths of the population are tillers of the soil, and where this theory is merely a conscious expression of that which has always been regarded as right by the entire Russian people—in Russia, I say, especially during this period of reconstruction of social conditions, this idea should now find its application and thus the revolution, so wrongly and criminally directed, would be crowned by a great act of righteousness. This is my answer to your question about the future of Russia. Unless this idea is introduced into the life of our people Russia's future can never be bright."

Thus ended our first conversation. Tolstoy advised me to meet Nikolayev, the translator of Henry George, who lives a little distance away from the Tolstoy home.

FABLES OF NOMANSLAND AND ITS SOCIAL PROBLEM

By AN INTELLIGENT CHIMPANZEE.

Translated from the Original Monkey Language by the Garner Method.

(For the Review.)

By J. W. BENGOUGH.

Continued.

Fable XX.

A Chipmunk was one day laboriously engaged in digging out buried acorns at the foot of an oak tree, when a Gopher came along. "Pretty hard work, hey, Chippy?" remarked the Gopher. "You bet it is", replied the Chipmunk. "I wouldn't mind so much if I had proper tools, but you see my paws were not constructed for such work, and so I get little return for such labor." "Suppose I turn in and help you," said the Gopher. "I have the very paws for such a job; it's right in my line." "Thanks!" returned the Chipmunk; "I will be glad of your assistance and will be happy to share the proceeds fairly with you." So they set to work together, and the result was that they produced far more than twice as many acorns as the Chipmunk alone could have done. As they worked they conversed pleasantly, "What is your name?" enquired the Gopher. "They call me Labor," replied the Chipmunk, "and yours?" "I am known as Capital," said the Gopher. "Why," said the Chipmunk in surprise, "how is this? I have always heard that we were born enemies, but it looks as though we were meant to be natural partners." "So we are," returned the Gopher, "we are the two active factors in the production of wealth, and nature is the third and passive factor. There are only three. But you see he tries to set you and me at loggerheads to serve his own end." "Who does?" asked the Chipmunk. "Why, the Sloth who claimed to hold legal title to nature, and therefore to have a right to the biggest share of our product. Of course we could do nothing without Nature, and ——" "Hush!" cried the Chipmunk,

"here he comes now!" And just then the Sloth slowly climbed down the trunk of the tree. "I'll thank you small critters to hand over those acorns—all but enough to keep you from starvation. That is my share in the form of rent." "But," said the Gopher, "you have been snoozing up the tree and have done nothing to help produce them." "Quite true," replied the Sloth, "but that makes no difference. I have allowed you to use my air and sunshine without which you could not have worked, so my legal title to rent is unquestionable. Hand over the acorns!" And so Labor and Capital had to submit to the "rights" of Landlordism.

Fable XXI.

MR. BEAVER AND THE KINGFISHER.

A Beaver and a Kingfisher fell into conversation one day on the Great Social Question. "I say the present system of society in Nomansland is simply upside down," declared the Beaver. "There's certainly something wrong, though I can't quite make out where it is," replied the Kingfisher. "I feel that it's an outrage to be forced to give up a good portion of the fish I catch to support the government, and yet I suppose the revenue must be raised. I presume you feel about the same when they come along every season and tax you for your house." "You're right, I do," replied the Beaver with emphasis. "I've thought the whole thing over, and I think I can point out exactly where the system is wrong." "I should be glad to have you do so," said the Kingfisher, "for I need light on the question." "It's just here," replied the Beaver. "They tax Natural Rights." "Ah? please explain more fully," said the Kingfisher, much interested. "Natural Rights," said the Beaver, "are quite different from Legal Rights. The first is something which in the nature of things belongs to an individual or a community; it is the ownership which attaches to the things we make ourselves, or honestly purchase from those who do make them; a Legal Right is something we enjoy by permission of others expressed in a legal title, who have the same Right to it naturally as we have ourselves. Do you see the distinction?" "Quite clearly," said the Kingfisher. "For example, every bird and animal has the same right as I have to use this river, and if I am allowed to use any particular section of it exclusively, that is a Legal Right or Privilege; but the fish I catch by my own efforts are mine by Right. The difference is perfectly plain." "Exactly" said the Beaver. "In other words, access to Nature, in general, that is to land, water, sunlight, air, etc., is a Right of all, but *exclusive* access to or ownership of any of these things on the part of an individual is a legal right or privilege. So that it amounts to this—exclusive private possession of that which you have yourself produced is a Right, but exclusive private possession of what belongs to nature is a Privilege. Well, then, what I say is that it is perfectly fair and just to tax each of us for every privilege he enjoys in the exclusive possession of land, water, air or sunlight but it is robbery to tax us for that which is our own by Natural Right. The

present system of Nomansland just reverses this; turns it topsy-turvy. The Wolverines who "own" this River and live in idleness on the labor of us 'tenants' go about free of taxation, while every fish you catch and every house I build is taxed up to the last degree." "But how would you propose to remedy the difficulty?" asked the Kingfisher. "Do you propose to take the River away from the Wolverines?" "Not at all," replied the Beaver, promptly. "I only ask that Privileges be taxed fairly, no matter who holds them, and that Rights be left untaxed. The Wolverines legally "own" this River, which is a part of Nature and therefore something in which we all have an equal natural ownership. Very well; they are enjoying a Privilege by consent of the rest of us. Let them pay its fair value. As for the rights of the Wolverines to what they produce themselves, let them be respected. All I demand is "Equal justice for all and special favors for none. Isn't that fair?"

Fable XXII.

THE WISE SWAN.

"I have been talking with the Beaver on Political Economy," said the Kingfisher to the Swan. "I find him a most level-headed animal. He holds that every animal and bird has a right to what he or she produces, but ought to be willing to pay a tax for every privilege he or she may enjoy." "Well that sounds sensible enough," said the Swan. "There is just one point that has been puzzling me a little," resumed the Kingfisher. "I have a Right, he says, to the fish I catch because I produced them. Now I don't really produce fish. Aren't fish a part of Nature, and if so, don't they come into the same category as land, water, air, sunshine etc.? If so, and my exclusive possession of any specified portion of water, air, or sunshine is a privilege, how can my exclusive possession of a fish be a Right, even though I do catch it myself?" "I see your point," said the Swan. "But the term 'production' as used in political economy, is not confined to the mere *making* of a thing, but includes the changing of its form or place so as to fit it for the use it is meant to serve. Thus, catching a fish is 'producing' it for food. As to your difficulty, a fish is certainly in the category of Nature in one sense, but it is also a rightful object of private ownership, because we have the power to increase or diminish the supply of fish, just as we can do with grain or any other thing in which the principle of life or growth is found. So you see in this sense a fish is separate from Nature, which term in political economy signifies the Elements over which we have control as to increase or diminishing; the elements which were here before we came and will be here after we depart—land, water and the other things you have mentioned. I quite agree with the Beaver that to make any of these private property without demanding a continuous equivalent from those who hold them, is an outrage which cannot be defended."

Fable XXIII.

THE INVENTIVE FROG.

A Bullfrog, who was the chief dignitary of a pool, employed a great many of his fellow Frogs to catch flies for him, paying them fair wages in the form of

a proportion of the catch. It was not easy work, as insects seldom lit upon the surface of the pool and thus put themselves within the reach of the quick tongues of the working Frogs. As times became harder in Nomansland, the Bullfrog reduced wages, being enabled to do this by reason of a superabundance of unemployed Frogs in the vicinity, many of whom were willing to work for a bare living. At this juncture an ingenious and talented young Frog, thinking to do his race a good turn by making conditions of life easier and food abundant for all, produced an invention in the fly-catching line. It consisted of a subtle liquid which he had compounded, and which, when dropped into the pool had the quality of irresistibly attracting great multitudes of flies, gnats and other insects, which were then captured without difficulty. He brought this wonderful specific to the Employing Bullfrog, who immediately discharged nearly all his employes, as more flies could now be caught by a half dozen young Frogs than before could be taken by a hundred skilled laborers.

At once there was a tremendous outcry on the part of the Frog community. A mob arose, threatening to lynch the inventor, and determined upon destroying the labor saving fluid which they said had robbed them of their employment. "What we want is work! Give us work or we starve!" they cried, and their late employer was deeply moved. "My friends," said he, "believe me, I feel deeply sorry for your unfortunate condition. Yet I have only acted as common sense dictates. If it is reasonable to ask that this new specific be destroyed so that work may be more plentiful, how can you logically stop at that point? Would it not make work still more plentiful if we cut the tongues of a good many of you so that you could not catch flies so well? The true remedy for your difficulty is to go and employ yourselves at something else, since the insect catching industry seems to have given out." Whereupon a poor working Frog with a large family, cried out—"But where can we go? We are not at liberty to hop in the meadows nor swim in the river for they are owned by the Weasels and the Water Rats, and they demand exorbitant rent." "That is probably true, my unfortunate friend," replied the Employing Bullfrog. "But don't forget that this pool in which I have employed you so long is also owned by the Water Rat family, to whom I have to give up most of the profit of my business. I think we will have to join forces, Capital and Labor, and make a joint attack upon Monopoly. The only real solution of the problem is to put an end to the private speculative ownership of Nature." "Hear, hear!" croaked the whole company of the Frogs in chorus.

Fable XXIV.

THE OSTRICH TARIFF.

The Sheep and the Ostriches had for a long time carried on a trade across the line which divided their respective sections of Nomansland. The Sheep raised wool, which they gave in exchange for Ostrich feathers, and mutual advantage and profit were enjoyed from the traffic. At length, however, there arose a party, in the Ostrich Country, declaring that this state of thing

was unpatriotic and disastrous. "What we ought to do is to protect native industry!" they shouted. "We demand protection against foreign Wool!" This cry caught the Ostriches, who are a silly race of creatures. They stuck their heads in the sand and declared they could see quite clearly that the agitators were right, and ever since that day the Ostrich has kept up his habit of so disposing of his head when he desires to see through the Protectionist philosophy. "You understand," explained the author of the New Policy, when they found their scheme accepted; "our object is to protect Ostrich labor, and to keep our wealth in our own Country. By means of putting a high tax on Wool from abroad we will encourage the manufacture of wool here, and this will give abundant employment and high wages to Ostrich labor." So some of the Ostriches went into the wool manufacturing business, and pretty soon there was quite a boom. The wool was made out of the plucking of geese and young Ostriches, and was not quite so good an article as Sheep's wool, but under the protection of the high tax it was a good deal dearer. "Still," said the Ostrich nation, "it is worth our while to pay more for our native wool, for look at the labor its manufacture employs and the big wages paid." Before long, however, Ostriches began to come in from other Provinces in quest of employment at wool-making, and the Protected manufacturers at once took advantage of the fact to reduce wages. It was pointed out to them that this was unfair and contrary to the promises made by the advocates of Protection, at which they laughed sardonically, saying—Business is business, not philanthropy. Wages are regulated by the supply of labor, you know, not by the benevolence of employers. And yet, said the Ostriches, thrusting their heads in the sand again—"A high tariff *does* protect labor!"

Fable XXV.

THE EJECTED FLEA.

A Flea that had for a long time lived upon the back of a Monkey was ejected and told to go about his business. The Flea thereupon set up a loud wailing, and went about amongst the denizens of Nomansland with denunciations of the injustice which had been done upon him. "For ages," he cried, "our Species have lived upon the backs of Monkeys and other hairy animals, and our right to such a mode of livelihood has never heretofore been called in question. It has been sanctioned by the laws of the Animal Kingdom, and I call it a cruel outrage and a flagrant violation of justice to dispossess us now without compensation!" "Compensation?" echoed a Beetle, who heard this speech, "My dear sir, you have good cause to be thankful that you are not called upon to compensate the animals whose blood you and your species have been sucking for all these generations!"

Fable XXVI.

THE HARES AND THE HOUNDS.

The Hares were being pursued by the Hounds, and had good reason to fear being overtaken in the race, when, most fortunately for the timid creatures, a

curious malady attacked the Hounds. They got it into their heads that it would be a wise policy to fasten clogs to their legs and they proceeded to do so. Of course their efforts to overtake the Hares were thereafter quite in vain, though they kept up the chase with redoubled ardor. A sagacious old Hare glancing backward took in the condition of affairs, and said to his comrades—"We may take our ease, friends. We are in no danger of being run down so long as this crazy notion of our pursuers continues!"*

Fable XXVII.

JACKDAW EQUALITY.

The Blackbirds, Ravens and Jackdaws seemed to be on the brink of starvation although the field in which they lived had a magnificent crop of Corn. The abundance which was before their eyes was a mere aggravation and mockery, however, as the poor birds were confined to the margin of the field in a narrow space which was bounded by a steep, barren rock. At length when the distress had become intolerable a great meeting of the Birds was held, and a Jackdaw came forward with a scheme for the general relief. "We suffer thus, my feathered friends," said he, "by reason of Competition. Competition must be abolished. At present our system is 'every Bird for himself'—it is Individualism, which is a great curse. What we must have is Paternalism—the Socialistic idea. We must come to a mutual agreement to give up our lives and fortunes into the hands of the general Bird Government, and let all the details be arranged for us. Let the private corn foraging be given up, and let the government deal out corn to all upon an Equality. Let private profit be abolished, and we will all be happy, and in Looking Backward we will wonder that we ever submitted to such a miserable system as now obtains." "The Jackdaw means well," said a leading Blackbird, addressing the assemblage in turn, "but his philosophy is unsound. Competition is not in itself a bad thing. In a fair field, such as this ought to be (but for some reason is not) the effect of competition ought simply to be to bring about an equilibrium of services. Suppose I have slugs to supply and my friend the Jackdaw has berries to exchange for them, our trade will be on even terms if there are other blackbirds who have slugs in stock and other Jackdaws who have berries to supply. That is what I call competition—and it is properly called the 'life of trade.' So he must try again. I'm perfectly convinced that he has not found the real difficulty in competition, nor yet in 'private profit,' for in every fair trade there is or ought to be profit on both sides. Let us hear from the Raven." The Raven rose and said: "Our brother Jackdaw has confused Competition with Monopoly. They are not only not the same thing, but direct opposites, unless you like to call Monopoly unfair competition. The Blackbird says we have not a fair field here, though he does not know the reason why. He is right, it is not a fair field, and I

*Gladstone, addressing the Liverpool Chamber of Commerce, said there would be no question of Great Britain's commercial supremacy so long as the United States continued to shackle itself with a Protective Tariff.

can tell him why. There are three monopolies against which we have as individual Birds to contend. First, there are the Eagles to whom as you know we have to pay rent for access to the field in the first place, for they own the air and Sunlight without the use of which we are perfectly helpless; secondly there are the Condors, who control the supply of heat, water and locomotion, (for they have obtained the right to tax our wings, as you are aware) and thirdly, there are the Cormorants who enjoy the protection of this tariff wall which rises alongside of us here, and over which we are forbidden to bring in supplies so that we may be compelled to pay the Condors more than we otherwise need pay for whatever they supply to us. That is why we are here, my friends, on the ragged edge, and the only cure for the difficulty is a radical one. We must abolish these monopolies, whether of nature, franchises or tariffs, and thus obtain a true equality of opportunity. Let each bird pay a fair rent-tax for any portion of the air, land, water or sunshine to which he is permitted to have exclusive access; let all natural monopolies be controlled in the interests of all, and, finally, let each bird be free to use his own powers as he will and to keep all that he fairly gets by his own industry."

Fable XXVIII

THE DISCOVERY OF THE WILD GOOSE.

After due discussion it had been decided in the country of the Waterfowl to introduce what was called the Single Tax System, that is to say, the Government had decided to cease taking from any Bird any part or portion of the earnings of that Bird, or of that which it had accumulated in the form of nest, food, eggs, etc., and which were in a true sense its private property, and to collect in lieu of such Taxes a fair annual rate as the equivalent for the privilege which any Bird might enjoy of having the exclusive possession and use of any specific portion of the marsh in which the colony resided. As the New law was about to go into effect, a great clamor was suddenly raised by a Wild Goose who thought he had discovered an important point which had been overlooked, and which entirely nullified the fairness and justice of the proposed system. He came before the High Court of the Waterfowl, and said: "Under this new System there are some Birds which will escape taxation altogether. and that will not be fair or just to those who have to pay. The tax is to be levied only on those who occupy portions of the marsh, in porportion to the value of their various sites. That is all right as between Birds that are marsh-holders, but what about those birds who do not use any portion of the marsh—those who build their nests above the water on the reeds and bulrushes? It is outrageous that such shall escape taxation altogether!" "What does this new system propose to tax, Mr. Wild Goose, Rights or Privileges?" calmly enquired the Heron, who presided. "Privileges, as I understand it," replied the Wild Goose, "or rather, a certain Privilege." "Will you please mention what that privilege is?" enquired the Heron. "I have already mentioned it—the privilege of enjoying exclusive private possession of any specific portion

of the marsh," responded the Wild Goose. "Exactly, and who should justly pay the tax?" "Those who enjoy the privilege, of course," answered the Wild Goose. "And do you think," pursued the Heron, "that it would be fair and just to tax also those who are not enjoying the privilege?" "No, certainly not," replied the Goose. "Then that settles the question so far as right and justice is concerned," concluded the Heron. Whereupon the Wild Goose, looking somewhat wiser, was about to retire from the court when the Heron detained him by adding: "No, it would not be fair to tax those who were not enjoying the privilege which is the single subject of taxation—if there were any such. But there are no such Birds, Mr. Wild Goose. There are no Waterfowl who do not use the marsh in some way and to some degree, either as feeding ground or sites for their nests. As for those who build in the reeds, I think you will discover if you investigate that those reeds grow in the water. You are as far off as those who seem to think that men can live without in some way using land, notwithstanding that man is well known to be a land-animal."

WHAT THE SINGLE TAX IS NOT.*

(For the Review.)

By PETER AITKEN.

What the Single Tax is has been so often and so ably presented that in seeking to avoid repetition and the multitude of words which is said to darken counsel, I have thought it might be possible to throw some new light on the subject by discussing it from what may be called the negative point of view. Of course the number of things the Single Tax is not is even greater than those it is, and the question may therefore be said to open a subject too wide for profitable discussion, but if we confine ourselves to some of the things the Single Tax is often erroneously supposed to be by apparently intelligent people we shall perhaps not wander very far afield.

The writer of the opening article in this series commenced his admirable essay with the statement that the Single Tax is a name, and I wish to supplement this information with the observation that it is not a good name. That the name is not euphonious is I suppose of little consequence, especially in a utilitarian community like our own, but—and this is surely a serious fault—its sense to the uninitiated hearer is as repellent as its sound. To the average mind a tax signifies a burden and a burden usually so unjust and oppressive that its evasion is considered quite excusable if not positively virtuous. And when we think of the extravagance and corruption of even the best government yet enjoyed by man it is not surprising that the only popular tax yet

* In next issue W. J. Ogden of Baltimore, Md., provides the fifth article of this series.

discovered is an indirect tax, of which the real victim is unconscious and which another is supposed to pay.

But it will be said that our plea is for a Single Tax and in view of the multitude of such burdens now pressing upon the community, the proposition to reduce their number to one should be only second in attractiveness to one to abolish them all. This would be true if it were at once apparent that the single tax proposed, would be as much less burdensome than the present variety of taxes as the numerical reduction would imply. When it appears, however, that the "singleness" refers to the object of taxation and that the chief or at least the most conscious sufferers from present methods—viz: the owners of real estate—will have to bear the whole burden now distributed among the various classes of the community, the proposition even from the fiscal side, seems to the average mind not only unattractive but unjust.

If our intention had been to commend the reform to a body of students of taxation, the name chosen would not have been so injurious, for to one who knows the favoritism, intricacy and costliness incident to our present system, the simplicity and economy attending a single ad valorem tax on land must be at once apparent. Moreover, a student being accustomed to dispassionate study is less affected by first impressions.

But it is the man in the street and even the comparatively illiterate laboring man to whom we make our appeal, and with such the favorable introduction of an attractive name is more than half the battle.

This class of men at first take little or no interest in the matter of taxes not being themselves conscious of paying any, and consequently a reform which from its name deals entirely with the subject of taxation does not appeal to them. When we meet one of exceptional intelligence, however, capable of grasping the fact that he really pays his share of the expenses of government and explain that we propose to take all the tax off buildings he is at once hugely indignant. "What!" he cries, "take all the tax off the big office building and dump it on the lot that the poor working man is holding until he gets ready to build a modest home, do you call that helping the poor man?" Thus we have a double barrier of ignorance and fancied self-interest to overcome at the outset, in the minds of the class to which we make our chief appeal and with whom the first impression is of most consequence.

And thus we may see that for propaganda purposes the name "Single Tax" is worse than useless, in fact is a serious handicap to our movement, and an earnest effort should be made to find and adopt even at this late day a name that will call attention to our end, which as I have before pointed out is much more desirable than our means. I will not presume to say what that name should be, but almost any name, it seems to me, would be better than the one we have. Even the "Prosperity" movement would be truer and better in every way.

If we must call it a tax movement why not call it "Anti-Tax" which it really is. For except in the method of its collection the taking of ground rent for public purposes is not a tax at all. A tax as has been said is a burden and

this is the opposite of a burden. Even the land which is supposed to bear it will be made by its operation cheaper and progressively easier of access and acquirement by every man who desires its use.

And this brings me to another popular error in regard to our movement for which we ourselves are largely responsible. The Single Tax is not as was recently stated in a Sunday newspaper by one who should and probably does know better "Public Ownership of Land."* For practical purposes it is the very reverse of this because, as has been already stated, its purpose is to encourage and extend the private ownership of land by making it easier of acquirement. The writer above mentioned pointed out that social and industrial progress depends largely upon private ownership of land, for man will not improve what he does not own. This is a fundamental truth of the highest importance and one moreover which the average man readily grasps. And with this truth we have not been sufficiently careful to keep our reform in alignment. To be sure we have been careful to explain that assured private possession is a sufficient inducement to improvement and that no existing title to land need be in anyway disturbed, but this has always seemed to me to impress our hearers as half paradox and half apology when contrasted with the emphatic announcement that "*we must make land common property.*" It cannot be denied that properly understood this latter statement has a moral and religious significance which is profoundly inspiring, but it is I fear, one of those pearls which are too precious to be cast before our selfish average humanity and which generally only serve as this has so often served to give an opportunity for the enemy to speak reproachfully, and incite their unfortunate victims to turn and rend us. Of course if the utterance were necessary and unavoidable any unfortunate consequences might be accepted with patience if not equanimity, but in the same breath we go on to state as the cause of all the trouble, not that land is privately owned, but that land is *monopolized*. It is true this is followed by the assertion that such monopoly can only be prevented by destroying individual ownership in land, but for this assertion I can see no more logical basis than for the corresponding assertion of the socialist in regard to the monopoly of production and exchange which we find so absurd and misleading.

The reform which we call the Single Tax is not, so to speak, an indivisible reform or one which requires complete enactment to be of any value though by our choice of title we seem to say so. If it were so it would of course be thereby taken out of the political arena from its very nature, for communities do not take such enormous strides all at once without violence, and politics is not revolution. But to my mind the chief merit of our plan has always lain in its capacity for progressive and painless substitution for present methods. Each step however small not only should improve the conditions but also make the next step easier. This would seem to be the ideal political reform. Why then is the Single Tax as such, not only making no headway in politics, at least in America, but steadily degenerating—or let me say ascending into the "dim intense inane" of the purely educational movement, while in the countries

* *N. Y. American*, Sunday, July 26.

where we see the reform making real headway its political leaders expressly disclaim any connection with the "educational" element? Is this due to the inherent character of the proposition or to our methods of presenting it? I think to the latter entirely, and while there is probably little practical value in the suggestion now sometimes advanced that in our political efforts the name Single Tax should be suppressed, I expect when under the new impulse of Direct Legislation the reform becomes a real political issue, to find politicians who will see its vote-getting possibilities presenting it to their constituents under new names and in more popular phrases. Until then I suppose we must content ourselves with the proud feeling of superiority which ever pervades the breast of the true educator.

THE RIGHT TO WORK.*

Translated from the "DIARIO de la MARINA. "

(For the Review)

By THEODORE SIDDALL.

In the conflict which the present economic organization of society maintains between capitalists and laborers, extraordinary episodes are often produced which, with the compelling force of facts, defy the most subtle aphorisms of doctrine, of the schools and of political and philosophical systems.

Italy has just been the scene of an instructive incident, the ultimate result of which has been, by a strange contradiction of the powers of state, a strike-order given by public authority.

As stated in the *Temps*, the affair occurred about in this way: In the village of Cerato, province of Bari, several groups of peasants, exasperated and starving by the lack of work, united one morning, and, armed with hoes, sickles and other farming tools, invaded the vast estates of Dominico Capasse, a rich land-owner of the neighborhood.

Having entered, instead of falling, as one might expect, upon the granaries, and pillaging them, to satisfy their hunger, the invaders organized peacefully in crews, and with complete order all fell to work. The land-owner called

*The paper from which this is taken is a Spanish daily printed in Manila. There are five or six dailies printed in Spanish in that city and the *Diario de la Marina* is the most important. There is no Single Tax agitation in our far away island possessions, but articles like this appear every once in a while which show that the light is breaking even in the darkest places.

Mr. Siddall is a former resident of New York City, a member of the Manhattan Single Tax Club, and holds a government post in the islands.

upon the police to remove the trespassers, but being outnumbered by the peasants, did not resort to force, but endeavored to persuade them to stop work.

Some left, but the majority persisted, and it became necessary to call a commissary of police, who, with reinforcements, came up and ordered the peasants to quit work; whereupon the strange spectacle was presented of groups of peasants, with their tools, going out "on strike" by order of the public authority.

Examining this event by the criterion of law, it offers nothing remarkable—men who invaded the lands of another with the object of gaining food by their own labor: a proprietor who would not accept their services, and the public power to expel the invaders, and a legion of police doing their duty, expelling the honest peasants from the estate. This is all the substance the lantern of the law discovers in the facts.

Nevertheless, there is much more in the case. Soon may be seen a new form of collision between capital and labor, a conflict all contrary to that of the strike. How shall it be called? In political language there is no term to describe this new species of labor agitation.

Rising above the nomenclature of philosophy, in this event reason will find abundant motives, on which we will but lightly touch; after all, the only novelty is in the form of the affair. Leave out details and there only remains the very common state, of men without work, although the incident might furnish material to fill volumes in folio with lucubrations on the philosophy of right.

According to the laws of our present economic order, there are only two means by which man can live and not die of hunger—from his property, or by his work. In our system there is no means of acquiring wealth other than these, and every human being, excepting the "parasites," to use the classification of sociologists, must inevitably fall into one or the other category. Lawfully, one can not live except from his property or by his labor. Proprietors or capitalists, and workmen or laborers are the two classes in our social organization.

There always have been classes, and it is better, if not necessary, that there should be. So far the doctrine presents no vulnerable side. But now come the difficulties. Although the laborer must live by his labor, although labor is a right as perfect as the right of property, both means of sustaining life, why does the state, which enacts so many laws to regulate, arrange and defend property, do nothing to guarantee the right to work? Both rights occupy the same plane; why is one so heeded and the other so neglected?

Pursuing the inquiry further, it is observed that labor is a social function at the same time that it is a right, and also a duty, derived from self-preservation, and imposed by religion and moral law. Why does the state not take care to regulate this function? How shall it prescribe the duty without providing means for its fulfillment?

The question is, as we have said, rich in aspect, and propitious for innumerable deductions. In the day when states resolve the question according to the principles of distributive justice, the conflict of classes will cease to be a peril to peace and a menace to progress.

REPORT OF COMMITTEE ON REVENUE OF THE CHICAGO BOARD OF EDUCATION.*

A year and a half ago on October 10, 1906, a special Committee on Revenue was appointed by the Board of Education to report on the financial resources of the Board. The committee consisted of Mr. John C. Harding, Chairman, Messrs Mills, Spiegel, Post and Robins. The report was presented to the Board at its regular meeting on June 3. The report was signed by Messrs. Harding, Mills, Post and Robins.

The work contemplated the preparation by the committee of a "suitable plan for a thorough inquiry into existing conditions in relation to the sources of public revenue, and the assessment, collection and administration thereof" to the end that the interests of the public school system might "be properly conserved for the benefit of the school children of Chicago." The reason for the proposed inquiry, as stated in the preamble to the resolution, was that the school system is "seriously handicapped by lack of funds due either to inadequate legislation or unjust and inequitable discrimination in the levying and collection of taxes."

Subsequently, resolutions relative to long leases of school lands and the cancellation of clauses therein for decennial revaluation, were referred to the Special Committee.

THE CAUSES OF DEFICIENT REVENUE.

Your said Special Committee is informed and has reason to believe that the lack of adequate funds for school maintenance, in consequence of which economies otherwise indefensible have long been necessitated, is attributable to three general causes: improvident alienation in the past of most of the rich landed endowment of the school system; improvidence in administering the remnant of this endowment; and inequitable methods of assessing property for taxation.

INEQUALITY OF ASSESSMENTS.

To a considerable extent the methods of assessing property have been illegal as well as inequitable, as the history of the legal proceedings instituted and carried to a successful issue by the Chicago Teachers' Federation against certain public utilities corporations discloses. The Teachers' Federation, moved thereto by the pressure upon teachers' salaries in consequence of restricted school revenues, had appealed to the Board of Equalization of the State to assess the value of the capital stock of these corporations, but the

*We are glad to present this Report on Revenue of the Chicago Board of Education which is reprinted here from the *Union Labor Advocate* of that city, for July 1908. It is a very remarkable document. Indeed no more notable report has ever emanated from any municipal body, and it is for that reason indicative of the progress our movement has made in public thought. We reproduce it verbatim, excepting only those portions which refer to the diagrams accompanying the Report.—Editor Single Tax Review.

Board as then constituted ignored this appeal. These corporations would therefore have continued wholly to escape taxation on capital stock, if the Teachers' Federation had not carried the question of their liability and the duty of the Board of Equalization into the courts.

At the instance of said Federation, Judge Owen P. Thompson, holding Circuit Court at Springfield, issued a writ of mandamus against the Board of Equalization, and after full hearing gave judgment requiring said Board to assess the capital stock of the corporations in question according to law. The case being carried then to the Supreme Court of the State, that tribunal affirmed the decision of Judge Thompson; and the Board of Equalization, acting in accordance with the mandate of the Supreme Court, so assessed the value of the capital stock of said corporations that the Board of Education has since been receiving an augmentation of its income from that source alone to the amount of a million dollars annually.

The amount so received would have been still larger but for the fact that the Federal Courts interposed and lowered the assessment upon the ground that the valuation was nearer the actual value of the property than were the assessments of other classes of property.

The character and result of these proceedings by the Chicago Teachers' Federation indicate the possibility, in the judgment of your committee, of a large measure of success in other proceedings for the impartial enforcement of the laws of taxation, a result that would still further relieve the financial embarrassment of the public school system. We refer, for example, to the custom of assessing unimproved real estate on a lower level relatively to actual value, than improved real estate. This custom discriminates against improvers, thereby tending to check real estate improvement and to depress business in the building trades. It seems also to be in violation of the law which requires that all classes of property shall be taxed alike.

The law requiring quadrennial publication of tax valuations designed to secure uniformity by means of publicity, has been complied with but once, namely in the year 1900, for the reasons explained by the County Board that they are without funds to comply with the law in this respect.

As the Board of Education is without authority to incur the necessary expense of securing an enforcement of the laws of taxation, your committee can only call attention to the subject in the hope that in behalf of the schools some method of enforcement may be legalized.

A CONSTITUTIONAL REMEDY.

Your Special Committee also directs the attention of the Board to a possible improvement in taxation that would promote the legitimate interests of the schools in a marked degree, but which necessitates a constitutional amendment.

Under existing law, buttressed by the Constitution of the State, the financial benefits and advantages of living and doing business in Chicago are diverted from the public uses of the city to private owners of the building lots

which constitute the site of the city. There are no statistics immediately available for determining the amount due solely to the city's growth which is thus diverted by law to private use, but manifestly it is very great.

Some indication of its magnitude may be obtained by reference to the statistics of cities which distinguish the sites value of real estate from its improvement values. Among such cities are New York, Boston, Detroit and Milwaukee, regarding each of which we submit the following figures from the Report for 1907 of the Commissioner of Taxes and Assessments for the City of New York:

City.	Land Values.	Improvement Values.
New York.....	\$3,563,293,224 (62.5 per cent)	\$2,140,716,428 (37.5 per cent)
Boston.....	635,449,200 (60.7 per cent)	412,000,300 (39.3 per cent)
Detroit	124,989,520 (53.9 per cent)	107,626,880 (46.1 per cent)
Milwaukee.....	87,443,375 (55.5 per cent)	70,168,185 (44.3 per cent)

Commenting upon this disclosure of site values in New York, the tax report referred to says:

"The assessed value of land alone exclusive of improvements, in the City of New York, is greater than the assessed value of all the real estate, improvements included, in the state of Pennsylvania and nearly twice great as the value of all real estate including improvements, in the state of New York outside the city. The assessed value of the land of six square miles of Manhattan in the neighborhood of Central Park is greater than the assessed value of all the real estate of the State of Missouri.

It would seem probable, since the site values alone of New York City are so much greater than the real estate values of all the rest of the state of New York, that the site values alone of Chicago are likewise great in comparison with those of the rest of the State of Illinois. It is furthermore probable that the proportion of the site values in Chicago to the total of real estate values, inclusive of improvements, is not less than that of New York, which exceeds 60 per cent.

No intelligent person needs to be more than reminded that this proportion of real estate values is neither created nor maintained by the site owners, but is wholly due, both as to continuance and augmentation, to the population and progress of the city as a whole. It is to these values, therefore, that the city ought to go for its income and not to the values of improvement which are individually maintained and augmented.

And in the opinion of your Special Committee it would be wise for the City of Chicago to obtain its school revenues from that source. Is it not a reasonable inference that if real estate improvement in Chicago were stimulated and rewarded with exemption from taxation, and public revenues were derived

from a fairly rigorous assessment of those values which the city as a whole gives to the building sites within its limits, a triple public benefit would accrue, of which the public schools would be a large beneficiary? Not only would individual industry and thrift be fostered; and not only would site monopoly be discouraged; but the increased value of the site of the city consequent upon the increased improvement that would naturally result from exemption of improvements, would doubtless far more than make up in public revenues from site taxation for loss from exemption of improvements.

While no official action involving the expenditure of money can be made in the direction of this change in taxation, yet it would be so manifestly for the benefit of the schools that we recommend such advisory action as the Board may have the power and be disposed to take.

THE SCHOOL LANDS OF CHICAGO.

In the opinion of your special committee, the chief financial obstacle to the improvement of the public school system of Chicago, and the payment of as liberal salaries relatively for the work of teaching as are already paid for the work of administration, is the diversion from the city to private individuals of the values of the building sites upon which the city rests. And your committee is further of the opinion that in so far as those values are created, maintained, and increased by the growth and progress of the city as a whole and not by the owners of the sites individually, they should not be diverted to private use. To some extent it is within the power of this Board to prevent that diversion. It has only to conserve so much of the landed endowment of the public schools as is yet under Board control and to which we now proceed to call attention.

Upon the organization of the State of Illinois, the National Government endowed the public school with section sixteen of the public land of every township. Pursuant to this endowment, Chicago received for public school purposes exclusively Section 16 of Township 39 North, Range 13, east of the third principal meridian. This mile-square of land, now in the heart of the City of Chicago, is bounded by State, Twelfth, Halsted and Madison streets.

Its true present value is not disclosed by the tax returns, because they lack the uniformity and fullness of value which the law requires; but some hint may be obtained from an estimate made by W. A. Somers, the land value expert of St. Paul, whose method of land valuation has been highly commended to this Board professionally by Mr. Aaron McKay, and who is now employed in the utilization of his method by the tax department of the City of New York. As Mr. Somers appraises nine scattered blocks of varying value in the old school land section at nearly \$60,000,000, valuing each as if it were composed of vacant lots, and as these blocks aggregate only a small fraction of the section, it is a fair inference, your Committee submits, that the site value of the whole section must run far up into the hundreds of millions. Had this gift of land been conserved for school purposes, it alone would now support the pub-

lic schools of Chicago with the most liberal income of any school system in the world, and yet without any taxation for school purposes. But unfortunately the endowment was not conserved. Except for one block it was all (or nearly all) sold some seventy years ago, for less than \$40,000. No accusation is made here against the officials who sold it. While their act must be regarded, in the light of subsequent events, as improvident, the men themselves doubtless acted in harmony with the business spirit of the time. It is to be noted also that their authority to sell outright was established by the Supreme Court of the State (Bradley vs. Case, 4 Ill. 585, 610) though earnestly and plausibly contested, and against the dissent of the distinguished jurists, John D. Clayton, Samuel H. Treat and Stephen A. Douglas, then on the Supreme bench of Illinois. Within fifteen years the same land, simply as sites for buildings and without any reference to the value of improvements, was estimated at \$6,000,000, and today, as already suggested, its value probably runs far up into the hundreds of millions.

While it is too late to attempt any recovery of the land thus improvidently sold away, it is not too late to heed the lesson. The remnant of the original section should be intelligently conserved as a sacred trust for the public schools, and the Board of Education is charged with that duty.

At first the long leases were for 50 years with a clause requiring a revaluation of the land for that purpose every five years. When the first of these periods was closing, in 1885, the lessees secured injunctions forbidding the intended increase of rentals and involving the Board in litigation. This litigation was compromised in 1888 by adding 50 years to the term of the leases and extending the revaluation periods from five years to ten.

When the first decennial period was about to close, 1895, litigation was again foreshadowed, and the decennial revaluation clause was voluntarily cancelled by the Board of Education in several leases, notably those of the Chicago Tribune Company, Hanna and Hogg, the Chicago Daily News Company and John M. Smythe. The revaluation clause in the Daily News and Smythe leases was cancelled by the Board of March 1895, while the appraisement for the next decennial period was in progress. The Daily News Company offered 6 per cent. ground rent on a capital value of \$2,750 per front foot until 1905, and on \$3,000 thereafter until the end of the lease in 1985, on condition that the revaluation clause be cancelled, and the offer was accepted by the Board of Education.

In May, 1895, after the three lots of the Tribune Company at the corner of Dearborn and Madison had been appraised, and the ground rent for the next decennial period had been fixed at \$30,000 per year, the Tribune Company offered \$30,000 annually until 1905, and \$31,500 thereafter, on condition that the decennial revaluation clause be cancelled, and this offer also was accepted by the Board of Education. There was no other consideration. But more than a year afterwards, the Tribune secured a cancellation of the decennial clauses in the leases of three adjoining lots it had meanwhile acquired; and

part of the consideration on its part for these later cancellations was an agreement to improve all the lots with a \$300,000 building.

The cancellations which a few tenants of the Board secured in 1895, and thereafter, have since been urgently sought for by other tenants, who have gone into the courts to prevent the collection of rents readjusted under their leases. In consequence of technical errors in proceedings under those leases—which errors, if any, were made by the Board of 1904-05, they have thus far succeeded in resisting collection. And in addition to resisting collection under the rental readjustment clauses of their leases, they have pressed the Board of Education in the past, as they doubtless will in the future, to cancel those clauses altogether, thereby in effect giving them leases for 80 years or more upon the rental values of the present time. While this would be a better basis than that of 1895, when site values were abnormally low, your Committee urges that the School Board retain for the benefit of the schools the increasing values which our growing city is giving, generation by generation, to its remnant of school lands.

(Signed)

John C. Harding, Chairman,
Louis F. Post, Secretary,
Wiley W. Mills,
Raymond Robins.

Chicago, May 6, 1908.

TAX REFORM IN FAR OFF LAND AND HOW IT IS WORKING OUT.*

Sydney, New South Wales, the port at which the American battleship fleet is due to day, is just now a place of more than ordinary interest for folk even on this side of the world. It is suffering from or enjoying, whichever way you choose to look at it, the collapse of land speculation.

The city had in 1901 a population of 481,000. It has the same problem of congested districts every large city has. According to one real estate man in the suburbs there was enough land subdivided to give every man, woman and child in the city two lots each. It was held for speculative purposes. Taxes on it were low. Rents were high.

A reform government was elected and an act was passed making it com-

*This remarkable editorial from the Pittsburg *Leader* is an indication that the truths for which we contend, and which are receiving practical exemplification in distant lands, cannot much longer be kept from the American newspaper-reading public. This editorial is an illustration, if any were needed, of the usefulness of the wider circulation among newspaper offices of our periodicals—especially of the *REVIEW*, from which the information contained in this article is largely derived. Mr. A. G. Huie's contributions to the *REVIEW* have contained full and splendid reports of the great and unexpected gains made by the advocates of our principles in New South Wales.

Editor *Single Tax Review*.

pulsory for counties to make the basis of taxation for local needs the unimproved value of land. Municipalities are required to levy a tax of one penny in the pound on land alone, and it is optional with them to raise all of their funds on the unimproved value of the land. Practically all of them took advantage of the option and made the whole of the assessment on land.

Since the new system became effective real estate men and large land owners have been able to see nothing but disaster. It is lowering land values, they say, and cheapening rents, thus wiping out a vast amount of capital.

How it will work out in the end remains to be told. An early result of it was to throw a lot of land upon the market at almost the buyers' price. But buyers, of course, would not invest heavily in it under the circumstances. They would take only as much as they could put to profitable use.

Some of the things that happened so far are here mentioned. The owner of a suburban lot built upon had his taxes reduced from \$15 to \$5. The owner of an adjoining lot unimproved had his increased from \$1.25 to \$5. The owners of large tracts of suburban land had their taxes increased as much as 500 per cent. and they immediately ordered their agents to sell.

The men who bought and were paying for homes on the installment plan were hit hard. They are under contract to pay the price under the old valuation system and must put more into the land than they will get out of it. The man who has his home on a 100-foot lot must pay the same taxes as the man next to him who may have his land built up with tenements.

That, the opponents of the system say, will add to the overcrowding evil of the city since every man will want to get the highest possible revenue he can from his land and will build as many houses as he can on it. But to get tenants for the houses would be another question. There would be an oversupply and rents would be forced down to a very low figure. Besides with land so cheap there would probably be more men who would move away from the congested districts and acquire homes of their own.

Some of the landlords and real estate men have been interviewed by the Sydney newspapers. They make particularly gloomy predictions of the future. "People won't invest in land," says one of them, "unless they actually need it and then they will not buy more than they need. The market will be glutted with land."

"Owners of large estates in the suburbs," says another pessimistic real estate agent of the city, "cannot afford to let their land lie idle waiting for an increase in values. Many people I know are getting ready to build. They want to get some return from their land, seeing that the rates are the same whether there is a house on it or not. That, of course, means a reduction in house rents. Take it any way you like there is bound to be a slump in land values."

Unfortunately both sides of the story cannot be told. The newspapers at hand contain no interviews with persons who have no land lying idle but who would probably like to have a piece to use, nor with persons who are now living in tenements and who perhaps do not view with the same alarm the

outlook for a heavy cut in rent. We must wait for further news from that far-off corner to learn just how these people like this tax reform.

But it may be noted that, oddly enough, the very things that are happening and of which the landlords complain are the things that the tax reformers said would happen. They said land speculation would be killed by the building of untaxed houses, that there would be a rush to get rid of idle and unproductive land, that buyers who could be found for it would take no more of it than they could use with profit and that in general the land would be used for productive purposes rather than for speculation.

ONE PAPER IN IRELAND SPEAKS OUT.

Trade continues in very bad state in all the principal Scottish towns. Poverty exists to an extent that is unknown in the experience of many who devote their spare time to alleviating the lot of the poor, and the calls that are being made on the funds of charitable and other agencies is surprising. In Glasgow, Govan, Port-Glasgow, Greenock, Dumbarton, and Clydebank there are thousands out of employment. I know a shipbuilding yard that usually employs two thousand men, in which there are at present scarcely two hundred employed. It is calculated that in this city alone there are fifteen thousand trade unionists unemployed, while some authorities state the number is nearer 20,000. The outlook for the winter months is very poor. Those who have studied the problem of men seeking work and unable to find it, observe ten and twelve families, consisting of from forty to sixty persons, living in a single tenement house, suitable building land in the same district, unoccupied, and hundreds of masons and bricklayers going idle. They observe thousands traveling around badly in need of new boots and clothes, yet hundreds of shoemakers and tailors cannot get employment. As I write these lines there are thousands supperless and without the wherewithal to procure one in this alleged Christian country. Think of it—thousands supperless and thousands of acres in this country utilised for grazing cattle and for deer forests. Thousands of men in this and other cities who formerly were engaged in agricultural pursuits in Ireland and Scotland, but the system of land tenure has driven them from tilling the soil. Thousands of men toiling in mines for a mere existence wage, and the persons who generously permit them to toil, and who do no work, pocket in royalties and wayleaves out of the mines in Ireland, England, Wales, and Scotland over five million pounds. The only real unemployed problem we have affects the dukes, the lords, and other "superior" persons who grant the workers permission to till "their land," erect buildings on "their land," and bring out of it the minerals, and we pay them millions of pounds for the privilege in rents, royalties, and wayleaves. There is undying fame for the politician who can acquire political

power in these countries and preach Ruskin's thought, that "the people want justice, not charity."

Let the landlords get off the peoples' back.

Let a system of taxation arise that will put an end to the rent and royalty-extracting power of the landowners. Force the idle acres into the market, seeking users, and the unemployed problem is solved. Break up the big grazing ranches, force the land suitable for building—that is withheld for a certain price—into the market, force the royalty-owner to let go his grip, and new conditions will arise for all classes. If the millions extracted in economic rent were in possession of the people, instead of a class, there would be no poverty problem. If even a proportion of the five millions extracted annually from the coal and iron workers of Ireland and Great Britain were left in the hands of the workers what a demand there would be for better and more food and healthier and larger dwellings. If the people of Glasgow were left in possession of the two million pounds of unearned increment that is extracted there would be no need for the Corporation to have gone, cap in hand, to the Government for help to give employment to the unemployed. Glasgow Corporation alone has paid nearly a million pounds to landowners before it could go on with its municipal schemes, and until public men recognise the doctrine that no one has a right to compensation, except for improvements, the robbery of the people will go on, and it will continue so long as British constituencies send to Parliament Stock Exchange adventurers, land and money grabbing landlords, company promoters, ginger-bread politicians and lawyers on the hunt for judgeships, whose House of Commons ambitions are a cloak for selfish desires, to get into Society, to serve commercial or professional ends, and whose last thought is to bottom social and labour problems and effect legislative changes that would radically alter conditions for the workers. There are, it is true, a few men in the Commons amongst British members who work hard and unselfishly for political ideals, but they work with ginger-bread methods for their realisation. Until the people make up their minds to force issues to the front in Parliament there is not much hope for progress, and workers will flock to Canada and other lands seeking employment, while all the time there is a Canada at their door in the grazing ranches, deer forests, and unoccupied land that is being withheld from the people's use, the access to which would give them the results of work. This unemployed problem must speedily be settled. As John Redmond says: "Society must settle, or it will settle Society," and "No intelligent man," stated Michael Davitt, "can give a moment's rational study to the labour problem without discovering that the root evils of our industrial system are referable for cause and existence to laws which enable a small class of men to own and control the land and mineral wealth of the United Kingdom."

Special Correspondent J. O'D. Derrick in the *Irish Weekly and Ulster Examiner*, Belfast, Ireland.

THE RULING CLASSES,

(For the Review.)

By ROBERT CUMMING.

The following is an unpublished portion of Mr. Cumming's poem "The Disinherited," part of which, published from time to time elsewhere, has demonstrated our contributor's ability to present plain truth in poetic form.

While Earth was young, ere Man came from the mold,
Jove made provision for the Winter cold,
And treasured up in dense, dark forest tree,
The engle spark for all mankind to be.

In all the hearths and furnaces ablaze,
Behold the now released primeval rays,
Their potency behold on every hand,
In all the whirring spindles of the land.
The wise economy of nature scan
In the provision God has made for Man!

Yet see our comrades of the sunless life,
Firm banded brothers in a hopeless strife,
Of strength untold, in union staunch and true,
In vain resisting their oppressors few:
Eight robber bands hold as their own, outright,
The treasured sunbeams of the Anthracite,
And all the means of traffic they control
Between our hearths and birthright beds of coal,
Free gifts of God are seized as legal spoil
And source of tribute wrung from slaves of toil.

How vast the scale, how grand the princely way
In which highwaymen operate today.
E'en in the art of throwing dust grown wise,—
They blind the nation and secure the prize—
Some means of tribute for the robber bands.
Some highway charter, franchise, public lands!
Highwaymen typical are men of wit:
In all our public bodies—there they sit.

'Twas risky play as foot-pads in the byways,
Far better own the streets themselves and highways
And levy tribute, both by night and day,
On goods and people, as they pass that way.

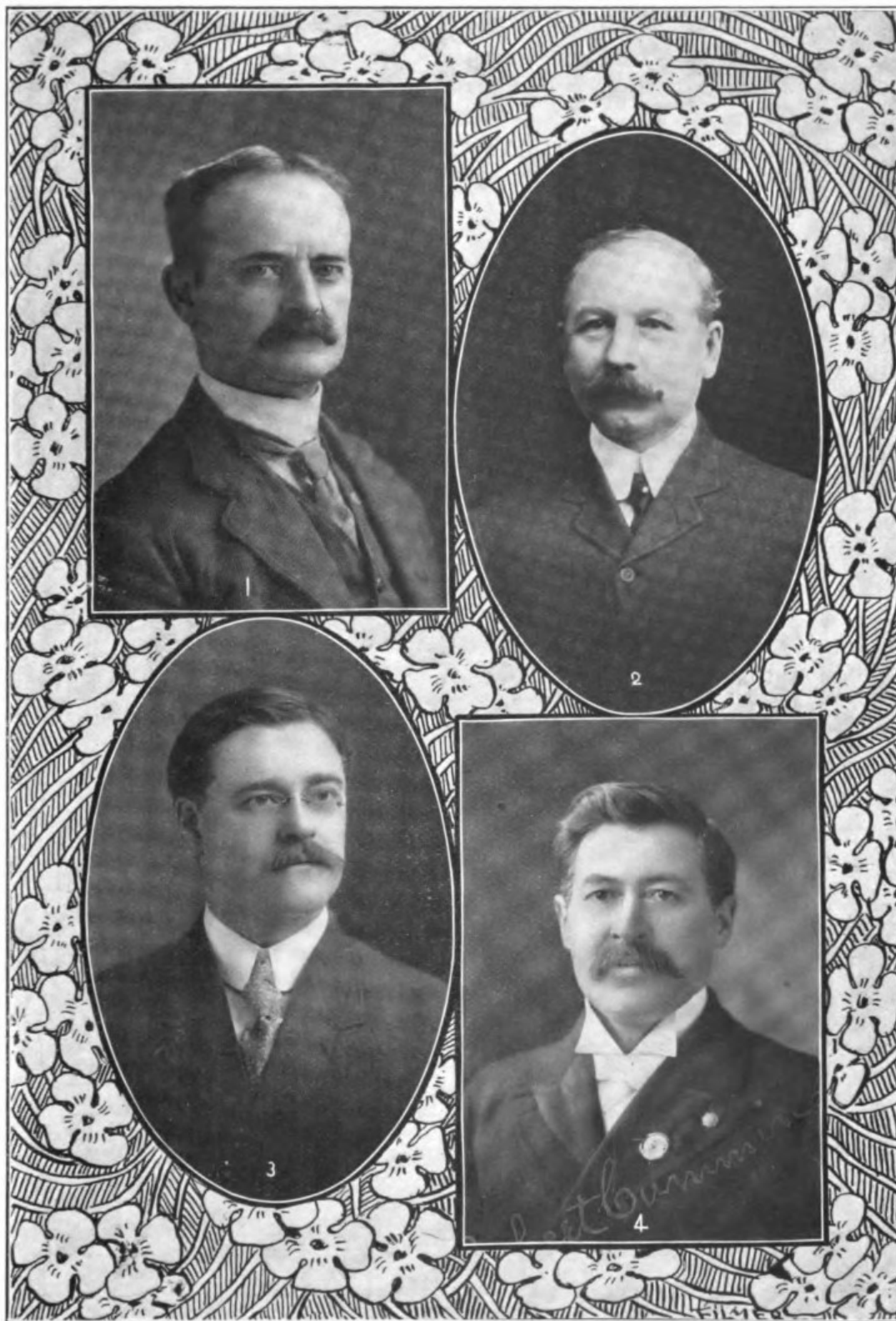
The tribute? All the traffic vast will bear—
 With fools, all robbery legalized is "fair"—
 They quit the byways forming corporations
 To guide affairs of cities, states and nations—
 Quit former dens for legislative halls—
 The struggling world an easy victim falls—
 But Council Chambers first must be secured
 Then politics controlled and knaved endured,
 Political machines well 'oiled' to run
 And smoothly nominate each "favorite son".
 Good men approving, packed conventions then
 Bawled and still bawl for corporation men.

To Corporations, Courts and Senates bow—
 With passes in their pockets even now,
 Bound by small favors to the privileged band
 Who scheme to rule and rule to rob the land.

The franchise graft all other far surpasses
 Plain robbers once are now the ruling classes.

This is the WRONG: The predatory few
 "Own" Nature's Store House and the highways, too.
 Robbed of the land, well may ye now complain
 Of pittance small for toil of hand or brain.
 The few possess the land God meant for all
 And hold their brothers, dispossessed, in thrall.
 The very highways, robbers bold possess,
 Why wonder at the plundered world's distress?
 This is the secret of the oppressors' power
 Under whose lash the plundered millions cower.
 Strike for your loved ones whom these wrong despoil,
 Strike for your highways and your native soil!

IF we restrict our attention to statistics applying to the working class only, we shall find that notwithstanding workmen's insurance associations, friendly societies, trade unions, and the efforts of the charitable, three out of every seven in England and Wales, or nearly one in every two of the wage earners over 65, become paupers some time or other."—Frederick Rogers, in "Old Age Pensions," *Progress*, London, Eng.



SINGLE TAXERS CANDIDATES FOR OFFICE.

(See page 36)

- | | |
|--|---|
| 1. WESTERN STARR , Candidate for Congress,
Wilmette, Ill. | 2. JAMES W. HILL , Candidate for Congress,
Peoria, Ill. |
| 3. HAINES D. ALBRIGHT , Candidate for Con-
gress, Phila, Pa. | 4. ROBERT CUMMING , Candidate for State
Legislature, Peoria, Ill., (Withdrawn.) |

SINGLE TAX REVIEW

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SEPTEMBER-OCTOBER, 1908.

PUBLISHERS' NOTES

From Jennie A. Rogers, of Brooklyn, comes the suggestion that the REVIEW should be sent for one year to all Rhode Island tax officials, assessors and others concerned in the administering of the affairs of taxation in that state. She heads the list with \$5, which accompanies her letter.

We call the attention of our readers who may feel like contributing to this proposed method of propaganda. The Single Tax will be heard from in Rhode Island from now on. No number of the REVIEW will be without one or more articles, defining our aims and methods, and those officially connected with the tax boards of the state will no longer regard our movement as an academic question. To them it will possess a very keen practical interest, and they are promising converts for the reason that they possess a motive which will make them more or less eager inquirers. Miss Rogers' suggestion is a good one, and we await further contributions to her proposal. We can make a special rate on subscriptions intended for this purpose if responses are sufficient.

We hope our delinquent subscribers will remember to remit promptly. Now that the summer months have passed work ought to begin in earnest. The

American Single Tax League has many plans in contemplation, and to give publicity to its work it is desirable that the REVIEW be brought to the attention of all those likely to take part in the activities of the League. One of the things that during the coming winter will engage its attention is the propaganda of lecture work, which will be taken up and systematized. The editor of the REVIEW hopes to give this his personal help, and to assist in its extension through the columns of this organ. It is our notion that in those localities where any of our lecturers appear before audiences those present should not be permitted to go away and forget about it, but should be for some time thereafter kept informed of the fact that there is a Single Tax movement, Single Tax publications, and an American Single Tax League interested in securing converts to our doctrines. Thus will our lecture work really become an effective agency for more lasting and permanent proselyting.

We want to call attention to the advertisement in another column of Mr. Berens' book, "The Digger Movement in the Days of the Commonwealth." This is one of the very best books, from a literary point of view, that has ever emanated from the pen of a Single Taxer. It is an account of the life and times of Gerrard Winstanley, the Henry George of his day.

Remember, too, that the Review can supply any work of an economic nature in addition to those advertised in its columns.

READ the two page announcement of the Brotherhood of the Commonwealth in the back pages of this issue. This organization, which is steadily growing in membership, will appeal to Single Taxers as an effective means of future propaganda. It is in this way of even more importance than its insurance plan, though that feature is singularly attractive by reason of its almost unlimited possibilities of inheritance.

The organization originated in the brain of Charles Frederick Adams. He it was who worked out its details, in as-

sociation with some of those who appear in the list of the Board of Trustees.

We hope in some future number of the REVIEW to present an article describing more fully the Tontine feature of the Brotherhood, (which is in many ways an improvement over all previous tontine plans,) and those special features which should recommend it to Single Taxers. We believe that our readers will want to join the Brotherhood. Certificates of membership will be issued to all those who send in their application to the REVIEW, accompanied by initiation fee and such dues as they elect to pay. Members thus joining may themselves become organizers of "Neighborhood Groups."

WRITE to the REVIEW for folders and subscription blanks, and circulate these among your Single Tax friends, being careful to secure their subscription then or later. Every Single Taxer ought to help the REVIEW with all the subscriptions he can collect or pay for. See that your public library receives it and displays it as conspicuously as it does the periodicals of the day, if possible. The request to do so is ordinarily complied with if circumstances permit. Librarians are not usually unfriendly to such suggestions.

CONFUSING DISTINCTIONS.

The arguments of Single Taxers are usually met by replies which show that our-opponents are confusing distinctions—are talking of one thing with another in mind. This is done, often quite unconsciously, with much subtlety, so that the real answers to these objections do not occur readily.

Thus Prof. Seligman tells us that land is not indestructible because value is destructible. Or if this be not a perfectly fair way of putting his argument, it may be said that he urges against those who contend that because of the indestructibility of land it is out of the category of those things that are rightfully property, that as its value is dependent upon its location it is not therefore indestructible. This is a mere shifting of the ground. Land

itself is a part of the indestructible globe as far as anything in the universe is indestructible. Property in the globe—exclusive ownership of any part of it—is, *prima facie*, absurd.

We Single Taxers say—and we regard this position as irrefutable—that land because it is the product of nature, is not rightly property, while wealth, because it is the product of labor, is the property of the producer. We look upon this distinction as proving the soundness of the Single Tax position, as proof against all hostile analysis. But this is not to say that many attempts have not been made to overthrow it. It is done by confusing the distinction. Prof. Seligman, in his Principles of Economics, attempts it in this way. Postulating that economics deals with value he says that into many tracts of land there has been put as much labor value as into valuable concrete products. Without the dykes of Holland and the irrigation work of arid America the land would be worthless. And he says, "The value of land is as much a product of labor as in the case of other things."

It will be observed that in order to establish his position he takes local examples which do not accord with universal experience. Isolated phenomena are made to stand for general phenomena. But taking the dykes of Holland, or land reclaimed from the sea, or land made cultivable by irrigation—what do these illustrations prove save that improvements added to the land are in the length of time absorbed into land value? Does this destroy the distinction between what is rightfully property and what is not? In securing this right, and in making this distinction for purposes of practical legislation the difficulties are far from insuperable.

Land value may exist potentially by reason of pressing demand, and irrigation make actual what is potential merely by tapping, as it were, this reservoir of value. Shall we say that this act of irrigation was the cause of this land value? As well might we say the man who unlocks the doors of the United States mint is the cause of the value in the gold and silver

that lie behind its steel barred walls. We know that the value is given to these precious metals by the demand for them as money and in the arts. The value given by irrigation, and land value are separate and are separable, because they are two distinct things, and that is just as true where land is worthless or inaccessible without irrigation and of great value after the work of irrigation. Nor do the dykes of Holland make the land value of Holland. They keep the waters from inundating the population of Holland and the population of Holland makes the land value.

J. D. M.

***SINGLE TAXERS AT THE DENVER CONVENTION.**

(See Frontispiece)

SPEECH OF RAYMOND ROBINS—A FEW OF THE SINGLE TAXERS PRESENT.

When the Single Taxers of Denver first realized that the National Democratic convention would be held here we thought it would be well to take advantage of the occasion and hold some sort of a banquet in honor of Henry George, but we abandoned that plan, and finally decided to establish headquarters where all visiting Single Taxers could meet.

This plan proved to be a success, and we can easily see now it was about the only practical thing we could do, as every one was so busy with his own affairs that there was no time to get them all together. 56 names were enrolled on the register by Single Taxers outside of Denver and representing every section of the country. This was not all the Single Taxers who attended the convention, but I think it represents all those who were Delegates. I do not believe there has ever been a gathering in the history of the movement in the United States where the Single Taxers were so widely represented as they were at Denver. A picture of our headquarters, situated a half a block from the convention hall and on one of the main streets leading to it, is the frontispiece of

*This article arrived a day too late for insertion in our last issue.

this number of the *Review*. If no other good was accomplished the advertisement that this front gave our movement was worth the effort, for every delegate to the convention had an opportunity to be reminded that the cause was very much alive, for we took advantage of some of the high grade talent of this occasion.

The Sunday before the convention Raymond Robins preached in the Central Christian Church in the morning and in the Baptist Church in the evening. In the Christian Church in the morning the audience broke out with applause at the close of the sermon, something unusual in that Church. I never knew of but one man who ever even approached the profound conception of the life and meaning of Christ's life, as did Raymond Robins in that morning sermon, and that man was George D. Herron, in his address entitled, "The Failure of Success or the Success of Failure," and if any one has two copies of that address and can spare one of them, I would like to have it.

Our friend Dickey manipulated the political wires sufficiently well to get Robins before the convention, and Tom Johnson said he made the right kind of a speech, and that settles that part of it.

Last but not least was the meeting under the auspices of the City Club, at which Lincoln Steffens, Gov. Folk, Brand Whitlock and Tom Johnson spoke. That was a meeting, notwithstanding every manner of attraction was being carried on to distract the attention of people to other things. Bands were playing all around the Church where the meeting was held, but everyone in the audience remained until the last word was said, and Johnson answered all the questions that were put to him, in a manner that resembled a large good natured boy. He and Whitlock indeed have a place in the heart of every one who attended that meeting.

Nearly every visiting Single Taxer with whom I talked seemed to think that we can expect large results from Oregon or Oklahoma, but most of them favored Oregon. Personally my feet are hot to take a ticket to that place. I had a visit with the Oregon delegation, and I found but two of them voted for our measure. But

those who frankly admitted that they voted against it stated that it was their opinion that it would receive a much larger vote next time. Strange as it may seem, as well informed as men of the type of Delegates are, they could not tell me what measures carried that were submitted by the Initiative, and what ones lost, or the majority against our measure, and they seemed to be indifferent to it. But what struck me the most forcibly about them was their tolerance of the opinion of others. They differed freely and widely about the measures submitted and some expressed the wish that the initiative and referendum, direct legislation, would ultimately do away with parties.

Following are a few of the names of the Single Taxers registered at headquarters:

T. P. Lyon, Fairhope, Ala.; L. S. Dickey, Chicago, Ill.; Wm. B. Shannon, Tenn.; Henry S. Mead, Minneapolis; Lafe Collins, Knoxville, Ia.; F. M. Dyer, Plattsville, Wis.; A. C. Holloway, Akron, Ohio; T. M. O'Connor, San Francisco; B. E. Tarver, Santa Ana, Cal.; Rev. H. O. Hammond, Springhill, Kan.; K. I. Pesty, Boise, Idaho; James Armitage, Greenville, Tenn.; Wm. W. Rose, Kan. City, Kan.; Daniel Kiefer, Cincinnati; F. L. McGrew, St. Anthony, Idaho; Vernon J. Rose, Kansas City, Kan.; W. L. Locke, Lincoln, Neb.; E. A. Boostrom, Stromburg, Nebr.; Chas. Weidler, South Bend, Ind.; George B. Lang, Langdon, Colo.; Chas. Eckert, Beaver, Pa.; Edward J. Schluter, Freedom, Pa.; Michael J. Flaherty, Brooklyn, N. Y.; P. H. Smith, New Mexico; Warren Worth Bailey, Johnstown, Pa.; Jackson H. Ralston, Hyattsville, Md.; Wm. Gordon, Cleveland, Ohio; Herbert Quick, Sioux City, Ia.; W. H. Lilley, Jefferson, Colo.; Daniel Gingrich, Hamilton, Ohio; Alex. Y. Scott, Rosedale, Miss.; Wm. Huffman, El Paso, Tex.; F. F. Ingram, Mich.; James Seeley, Mich.; Alix Crislaw, Rockwood, Ill.; Ed. J. Green, Chicago, Ill.

What a pleasure to meet those with whom one has worked for years. We could only talk for a brief moment but that was long enough for a soul bath, and we all feel stronger for having met. As I look at the names on the register I am reminded of the words of our leader,

"Sometime, somewhere will the muster roll be called."

J. R. HERMANN.

DENVER, Colo.

SINGLE TAXERS CANDIDATES FOR OFFICE.

(See Portraits)

JAMES W. HILL

James W. Hill, who is a candidate for Congress from Peoria, Ill., is well known to our readers. He was born in western New York fifty-four years ago. At fifteen years of age he entered a machine shop and learned the machinist's trade. He became a locomotive fireman. When twenty-two years of age he went to Kansas, became a locomotive engineer for a short time, and at twenty-three was made master mechanic of 300 miles of railroad. All his life has been spent in this line except eight years, in which he managed a department for Fairbanks, Morse & Co.'s St. Louis house. In 1886 while here he met the late Hamlin Russell, who was in the employ of the same house. One day, Mr. Russell threw a copy of *Progress and Poverty* on the desk and said, "There, Mr. Hill, is a book you should read."

The latter did so. For some years he had been conscious of certain wrongs in economic conditions, so it was not long before he became a convert to the doctrines of that great book. In the Autumn of that year Mr. Russell and Mr. Hill organized the Land and Labor Club, of St. Louis, this being the name these organizations took, for the term Single Tax had not yet become accepted. This club acted with the Labor Party of St. Louis and secured Father McGlynn for DeBais Opera House. Mr. Hill was a member of the Anti-Poverty Society and has his certificate of membership bearing the great priest's autograph.

In 1887 Mr. Hill went to Peoria. He was elected president of the Peoria Single Tax Club in 1894. During his twenty years residence in Peoria Mr. Hill has been active in keeping our truths before the people. Through his efforts, and those

associated with him, the late Dr. Longstreet lectured there for two weeks in the open air. Dr. W. G. Eggleston ran for Congress on a Single Tax platform; a paper was issued by Mr. Hill in support of Mr. Eggleston's candidacy; Father McGlynn spoke in the opera house. In the prosecution of this work Mr. Hill personally expended over \$1,000.

Such is a brief record of the activity of the democratic candidate for Congress from the 16th district of Illinois.

ROBERT CUMMING.

Robert Cumming was born in 1854, in Scotland, about seven miles east of Edinburg. He began working in the coal mines when eleven years of age, came with his parents to this country in 1867, worked in the mines from the time of his arrival in this country, and in the early eighties became well known among the miners of Illinois and to the Single Taxers of the United States through his advocacy of the teachings of Henry George.

The name of Robert Cumming is familiar to the early followers of Henry George, because of the former's Single Tax work, not only among the miners of the Prairie State, but because also of his effective labor as an "Open Air Propagandist" in Chicago with other like enthusiasts, and in Peoria, where he has lived for the past fourteen years. Henry George literature was sold at all open air meetings, on the sale of which not one cent profit was ever exacted. The importance of these street meetings may be inferred from the fact that at one meeting, which lasted 13 hours, 160 copies of "Protection or Free Trade" were sold.

All the while Robert Cumming has lived in Peoria, he has been a fearless opponent of graft and grafters. An attempt was made to throw him into jail nearly three years ago because of an address he delivered before the Peoria Sunday Lyceum, in which he charged that, in the letting of a contract at that time for the building of a bridge over the Illinois River, at Peoria "the hand of graft was plainly visible." He was arrested on the charge of criminal libel and made the defendant in a civil suit, growing out of the same case, for \$2,000

damages. The public was intensely interested in the matter. Four leading lawyers volunteered their services free in his behalf. The criminal case was finally dismissed by the Court, because of the alleged failure on the part of the Prosecution to produce its chief witness or to give assurance of being better prepared to try the case at some future term of court. On May 18th last, when interest in the case had died out, the suit for damages was withdrawn.

For the past 12 years he has taken an active part as a Jeffersonian in Peoria politics. As a democratic County Central Committeeman—over his signature as such—he has fearlessly supported Republicans who were faithful to their trust, and opposed democrats who were false to the public interest. In so doing he has made many warm friends and bitter enemies.

It was for this reason that he decided to become a candidate for the nomination for the lower House of Representatives, subject to the action of the primaries held on the 8th of August, and for the same reason he withdrew from the contest in order to unite all possible factions for the defeat of Thomas Gorman, a very suave but quite notorious representative of special interests. It is generally conceded that in withdrawing in favor of Walter Bush, who had been endorsed by the labor assemblies for the democratic nomination for Representative, his action was as wise as it was unselfish.

Robert Cumming is a deep sympathizer with the Negro race. He never forgets that the democratic doctrine of "Equal Rights for all" includes the humblest and highest alike of God's creatures, and he never for a moment loses sight of the self-evident truth that all just powers of Government are derived from the consent of the governed.

He has been a staunch supporter of Mr. Bryan since 1896, but regards Tom L. Johnson as the ablest and truest representative on earth of "Equal Rights for all", and has endeavored to keep the readers of the *Peoria Star* informed of the great work Tom L. Johnson is doing, as Mayor of Cleveland.

As a writer on economic subjects his

articles have been widely copied. Even the old Cobden organ, published in Liverpool, England, and the *Liberator* of Auckland, New Zealand, have reproduced addresses made by him which were published in reform papers in this country.

As a poet, Mr. Cumming has received many compliments. We reproduce in another column some lines from Mr. Cumming's pen which show his facility for strong homely presentation in verse that flows smoothly and embodies well expressed truths in vigorous couplets.

HAINES D. ALBRIGHT.

Haines D. Albright, candidate for Congress from the 4th District of Pennsylvania, is an active Single Taxer. In a card issued to the voters of his district he says:

"In times like these every man who desires to do something for his country should strive to make known to his fellow citizens the necessary causal relation which subsists between unwise tax laws and hard times." Elsewhere on the same card he says:

"Unscientific tax laws have a tendency to check productive business activity and, to encourage wasteful disuse of valuable land, and thus make rents abnormally high, the raw materials of industry costly, business dull and unprofitable, wages low and employment hard to find."

The Fourth Congressional District is strongly republican, but many of the voters are independent and ready for a change. In 1905 Mr. Berry, a Single Tax democrat, carried it by over 10,000 majority. The people now have more cause for dissatisfaction than they then had, and it is not impossible that they are going to express that dissatisfaction at the polls in November by a "land slide," which is not unknown even in Philadelphia. Mr. Albright will have the active aid of such men of the faith as the Philadelphia guard have proved themselves to be in many a hard fought campaign.

WESTERN STARR.

The Democratic candidate for Congress from Wilmette, Ill., was born at Davenport, Iowa, in 1854. He was educated

in the public schools of Rock Island, Ill., and in 1870 worked as a farm hand, later on the St. Louis bridge, and later still in the mine mills of Colorado.

In 1877 he had accumulated a little money, with which he entered Oberlin in April of that year. In 1880 he took his degree at Cornell, and afterwards he took the Columbia law course in New York City, and was admitted to the practice of law in that city in 1882. In 1882 he went to Chicago, and taught private school and practiced his profession until the following year, when a business engagement took him to Dakota territory, which at that time included what are now North and South Dakota. Here he was appointed assessor under the territorial government. In 1890 he returned to Chicago where he carried on a real estate brokerage business, and also continued the practice of his profession. In Chicago he held the position of secretary of the civil service reform committee of the Civic Federation, and was later chairman of that body.

These facts in the active life of Mr. Starr were told by John Z. White in the *SINGLE TAX REVIEW*, for April 1904. It is interesting to note the causes that made the subject of this sketch a Single Taxer. It was the robbery of the people involved in colossal railroad land grants that opened his eyes to the evils of land monopoly. Says Mr. White in the sketch of the life of Mr. Starr: "In collusion with dishonest officialism the power shown by the great corporations, especially the Northern Pacific Railroad, startled him. * * He found that this road had been granted every other section of land for forty miles on each side of its track, this of course being equal to a solid strip forty miles wide clear across the state. And when a settler had taken possession of a farm anywhere within these limits the road was permitted to take any unclaimed section within ten miles beyond the forty mile limit. * * The same sort of conditions that disturbed Starr in North Dakota rivetted the attention of Henry George in California."

In 1898 Western Starr formally joined the Single Tax movement, giving it the support of a ready pen and oratorical

powers of no mean order. He inherits the qualities of the Connecticut pioneers and the sturdy individuality of Roger Williams from whom he is descended. These characteristics, with the knowledge of men that he has gained from a rich and varied experience, have made him a force in the war for economic righteousness.

NEWS DOMESTIC

RHODE ISLAND.

A FEW NEWSPAPERS REPORTING THE SINGLE TAX CAMPAIGN—ATTACKING THE PROTECTIONIST SUPERSTITION—"BARNABY CORNER", AND HOW TO GET A HALF MILLION FOR NOTHING.

"Private property in land is robbery." This is the slogan with which the Single Taxers are trying to arouse the people of Rhode Island to a realization of the prime cause of present industrial conditions.

The open air meetings which were begun the first of June have been continued every pleasant evening since; there has been a meeting at Cathedral square, Providence, every evening, and when enough speakers are available there has been a meeting at Randall square at the other side of the city. On Thursday evenings at Cathedral square, the time is divided with the socialists. The Single Taxers are glad of the opportunity to do this, for they reason that if their principle isn't able to withstand any assault to which it may be subjected it had better be abandoned, and thus far they see no reason for alarm. Some amusing comments are heard at these debates, as for instance the following dialogue which was overheard one evening as the speakers were leaving the stand:

First speaker: "Say, what the Single Taxers did to the socialists was a shame."

Second speaker: "G'wan, youse; de socialists had dem tingle saxers faded dead away; dey didn't leave a leg under 'em."

Meetings have also been held occasionally in Pawtucket, in Valley Falls and in Cumberland. The *News-Democrat* of

this city and the *Evening Times* of Pawtucket are giving good reports of these meetings, but the *Journal*, the *Bulletin* and the *Evening Tribune* ignore them utterly.

There have also been held during July and August at the shore resorts, Crescent Park and Rocky Point, meetings every Saturday and Sunday afternoon. These resorts close Labor day, so that of course these meetings at the shore resorts will then be discontinued. In addition to the local men, former Governor Garvin, Dr. John A. McLaughlin, Louis A. Basinet, Andrew Johnson, David S. Fraser and William J. McDougall who speak at these meetings, assistance has been rendered by W. L. Crosman, Rev. Samuel Brazier and Mr. Doherty, of Boston; one of whom generally comes up on Saturday and stops over Sunday, helping out at the shore resorts and at the Saturday night and Sunday night meetings in this city. The Sunday night meetings are held at the headquarters of the Association. The Boston Single Taxers have several other speakers available, whom they promise to send to our assistance when needed.

It was hoped that some of the Single Taxers of the country would find it convenient and agreeable to spend their vacation season in this vicinity, and lend a helping hand in the campaigning, but in this the local people have been disappointed.

The Chairman of the National Committee of the republican party was in Boston the other day, and appointed Mr. Henry F. Lippitt of this city head fat-fryer for Rhode Island. It is given out that he is expected to raise in this, the smallest State in the Union, from \$75,000 to \$100,000, in order that the blessed tariff may be preserved. The Single Tax speakers are not neglecting to ask their workingmen hearers if they imagine for a minute that the protected manufacturers of Rhode Island are going to contribute \$100,000 to the republican campaign fund for the benefit of their help? They are being told that if the protected manufacturers are desirous of giving their employes \$100,000 they don't have to give it to them through the National Com-

mittee of the republican party. Their help are right here on the spot, and if they want them to have the \$100,000 or any part of it the surer way will be to give it to them direct. The Single Tax speakers are asking what kind of goods it is that the workingmen sell that are protected by the tariff? They are telling the workingmen that the effect of the tariff is to reduce the purchasing power of their wages by enhancing the price of the things that they must buy. The workingman is being told that American wages are the lowest wages on earth and that they are constantly growing less; he is being told that out of each 100 units of his product he is obliged to relinquish 60 units for the privilege of producing at all; that out of each 100 yards of cloth that he produces he must relinquish 60 yards; and out of every 100 locomotives he builds he must relinquish 60 locomotives, and so on throughout the whole list of products. He is referred to the census of 1905 for proof that of the \$6,300,000,000 of value that the employes in the manufacturing industries of the United States in that year added to the raw materials which they consumed they received in wages but \$2,600,000,000, and they are being shown that it is impossible for them to buy back their product of \$6,300,000,000 with \$2,600,000,000, and that therefore a surplus must accumulate with the result of glutted markets, congested banks and idle men. All these undesirable conditions are attributed to the low wages of workingmen. The workingman is reminded that the cause of low wages is restricted opportunities, that if opportunities were free as the Single Tax would free them, that there could never be an unemployed man who wished to be employed; that if there were no unemployed men, competition would be removed from the men looking for jobs to employers looking for men; and that this would result in making wages equal to the full earnings of labor; that if wages were equal to the earnings of labor there could be no more industrial depressions; no more men suffering from hunger because they had produced too much food; no men going ragged because they had made too many clothes,

nor any without shelter because they had built too many houses.

The protection superstition is as hard to kill as was Antaeus until he was lifted from the ground, and the only way to kill it is to lift it from the ground as Antaeus was lifted. Destroy land monopoly, and the protection superstition will soon die. When one grasps the significance of the truth that the right to life is equal; that the equal right to life, carries with it the equal right of access to the source of the means of life, which means that all men have an equal right to the use of the earth; and that if all men have an equal right to the use of the earth they have an equal right to the use of every portion of the earth; and that if all men have an equal right to the use of every portion of the earth they have an equal right to the values that attach to such right of use; and that therefore if exclusive possession of any portion of the earth is granted to any individual such grant is a special privilege, a franchise enjoyed by him at the expense of his fellow men, they will soon make short work of the whole rotten fabric, protection included, whose base is the monopoly of land.

Apropos of President Roosevelt's declaration at the dedication of the Underhill monument the other day that: "It is the right of every American citizen that he shall have an equal opportunity to render service and that the reward shall depend upon the service," an illustration is drawn by the Single Taxers from what is called here the "Barnaby Corner." On this site which is leased stands the building of the Barnby Clothing Company. The land was leased by them in 1875 for 40 years, and the terms are \$12,000 per year, the lessee to pay all taxes, and at the end of the term the building reverts to the owner of the land. In view of Mr. Roosevelt's declaration that the reward of the citizen should depend upon the service he renders, the Single Taxers are asking their audiences what service this particular landlord has rendered or will render in return for the \$480,000 he will have appropriated of other people's earnings at the termination of the lease, and they have failed thus far to find any one who

can tell what service he has rendered or that he has rendered any service whatever. Then the Single Taxers say that according to Mr. Roosevelt if he has rendered no service he should receive no reward, and they declare that Mr. Roosevelt is eternally right. "Private property in land is robbery."

GEORGE D. LIDDELL.
PROVIDENCE, R. I.

FROM EX-GOVERNOR GARVIN.

The Single Tax Campaign in Rhode Island advances apace. Early in August the following advertisement was inserted in the five daily papers printed in Providence and Pawtucket.

ANTI-POVERTY

The Rhode Island Tax Reform Association will hold meetings during August as follows: Crescent Park, Saturdays, at 4:30 p. m. Sundays at 2:30 p. m.; Rocky Point, Sundays at 5 p. m.; Pawtucket, corner Main and Dexter sts., Thursdays at 8 p. m.; Providence, Cathedral sq., every week day at 8 p. m., Sundays, 193 Westminister st., Room 6 at 8 p. m. Speakers from other States will address these meetings.

Besides the meetings here advertised others have been held, in addition to that at Cathedral Square, which is west of the centre of Providence, open air speaking is also conducted nightly at Randall Square, north of the centre, and every Tuesday evening in the town of Cumberland.

We were enabled to announce speakers from without the State, because of the action taken by the Massachusetts Single Taxers in providing a fund for sending some of their own men to our assistance on Saturdays and Sundays. In this way Rhode Island audiences have been favored with addresses from W. L. Crossman, Rev. Samuel Brazier, and Edward Doherty, all of Boston—Mr. Crossman coming repeatedly.

For this kindness of our Massachusetts neighbors we are doubly grateful, inasmuch as the Single Taxers from other states who expected to spend their summer vacation in Rhode Island were compelled by circumstances to disappoint both us and themselves.

Through Mr. Bolson Hall, president of the American Single Tax League, we have received a number of most timely contributions, for which we sincerely thank both him and the donors.

For the present the open air meetings will be continued, as the evenings grow longer and cooler, indoor meetings at our firmly located head-quarters will be held more frequently—every night, I hope.

The Single Tax letters to the newspapers continue and, of course, are read by many thousands. The reform communications appear every Sunday in the *Providence Journal* and *Providence Tribune*, some of them from our friends without the State; may their tribe increase.

Lucius F. C. Garvin.

MISSOURI

AMENDMENTS FOR ABOLITION OF THE STATE PROPERTY TAX AND FOR LOCAL OPTION TO BE VOTED ON NOV. 3—WORKING OF THE NEW PRIMARY LAW.

Active work is now being done here by some of our members backed by the League, in support of the constitutional amendments to be voted upon on November 3. Arguments for and against their adoption are being distributed in pamphlet form through the state to all the voters. The 3rd amendment, the Initiative and Referendum, and the 5th, discontinuing the State Property Tax and providing for Local option in taxation, are the two we are mainly interested in. I think they have a good chance of adoption. The pamphlet is published under the auspices of the following Publicity Committee, Joseph W. Folk, Governor, Herbert S. Hofley, Atty. General; Judge Wm. M. Williams, Chairman of Tax Commission appointed by Governor Dockery;

F. N. Judson, Chairman of Tax Commission appointed by Governor Folk, and others.

Notwithstanding the press report of the state, which are more or less monopolistically inclined, the new primary law, which was inaugurated in this state on August 4 last, is a success so far. The frauds at the polls became so apparent that the press was compelled to expose them and the public to see and know them. It is in their power, with some of the suggestions of Governor Folk, to remedy them. It is a step nearer to democracy, and if the people do not apply the remedy, the fault is with them.

I think Single Taxers should be alive to the importance of this measure. It sounds the death knell of the party machine. It leaves it with no excuse for existence, and in that case we may get honest, independent men to represent us in place of the servants of the machines and the monopolies.

H. Sycamore, Sec.

St. Louis, Mo.

WORK OF THE MANHATTAN CLUB

The out-door meetings on Tuesday and Friday evenings conducted by the Manhattan Single Tax Club of this city, on the corner of 125 street and Seventh Avenue, have been remarkably successful, and are an evidence of the usefulness of this mode of educating the people. It is to be regretted that so few of our local Single Taxers have thought it worth while to put in an appearance. If those who could speak would do so meetings similar could be carried on all over the city. Let us make a suggestion. If those who think they are doing their full duty by paying dues in their organization and attending dinners at which Single Taxers only are present, would flock to these meetings and influence speakers and listeners by their presence, they would be contributing in a more signal way to the making of converts.

The work of these meetings has devolved largely upon Mr. Joseph Fink who has done splendid work. Those who have

assisted him by making speeches one or more evenings a week, and who are deserving of honorable mention, are John S. Crosby, William Ryan, James R. Brown, Augustus Weyman, Joseph Darling, James Macgregor, Charles Cooke, John J. Murphy, and two or three others.

The audiences have been large and appreciative. An average of thirty-five books have been sold every week. The literature is not peddled around, but an announcement is made by the chairman that those wishing to procure books may have them by leaving a deposit, to be refunded when the book is returned. Few books ever come back. In the distribution of free literature this method is pursued: Any one desiring free literature may obtain it by sending his name and address to the club on the cards printed for that purpose and which are distributed at each meeting. In this way those who are not interested are eliminated without expense to the club. Free literature is being sent out all over the United States, for many of the applicants for literature send in the names of distant friends whom they believe will be interested in the movement.

COLLIER'S WEEKLY AND SENATOR STOCKWELL.

Colliers Weekly cannot find space to discuss the Single Tax movement while giving much of its columns to socialism, but it can go out of its way to speak of Raymond Robins as a demagogue, and of the speech of that servant of light at Denver as demogogy.

The following correspondence is of interest in this connection. Ex-Senator Stockwell of Minneapolis, is a Single Taxer who is known to our readers everywhere.

Mr. Norman Hapgood, Editor *Collier's*, New York City.

I have been a reader of *Collier's* for a number of years past, taking it largely because I greatly enjoy its editorials. You have frequently referred to socialism, have had a number of articles by Jos. Medill Patterson, but thus far one would be lead to believe that you are wholly

unfamiliar with the school of economic thought which is commonly and perhaps unfortunately known as the Single Tax. It has occurred to me that possibly if you were furnished with an article without expense, which was in every way worthy from a literary standpoint of a place in *Collier's*, perhaps you would be willing to give such an article a place in your most excellent paper. You frequently, as you have in this week's issue, referred to the abomination that is being constructed in New York, the skyscraper. Would you not think an article touching on the skyscraper from our standpoint would be of interest and value? If not this question then some other that is alive that you might suggest. I feel that our point of view to one who sees the evils of Socialism, and who at the same time believes in keeping alive individual initiative, ought to be interested in our philosophy, and I hope you will see your way clear to have us furnish an article taking up our thought.

S. A. STOCKWELL.

Mr. S. A. STOCKWELL:

My Dear Sir:

The Single Tax people are very active writers, and frequently offer us material, but thus far we have found it difficult to see any thing of special popular interest in their writings, since the death of Mr. George. Of course, in any case, it must depend on the article itself, but the subject is rather a dry one for us.

N. HAPGOOD.

Mr. NORMAN HAPGOOD,
New York City.

I am in receipt of your favor of the 14th inst. and in reply will say that I fear you are laboring under the same delusion that so many newspaper men are, that a thing has interest and influence in proportion to the noise it makes. Regretting this delusion, I remain,

S. A. STOCKWELL.

Mr. E. B. SWINNEY has issued another inspiring quarterly statement of the work of the Single Tax Information Bureau.

NEWS—FOREIGN.

GREAT BRITAIN

VALUATION BILL FOR ENGLAND TO BE INTRODUCED AT THIS SESSION—WHAT THE HOUSE OF LORDS HAS CONCEDED—THE UNITED COMMITTEE FOR THE TAXATION OF LAND VALUES MAPING OUT ITS AUTUMN CAMPAIGN.

Since our last issue a definite promise has been made by the Prime Minister, W. Asquith, that the long expected English Valuation Bill will be one of the first measures to be introduced by the government in the Autumn Session beginning October the 2nd. The exact provisions of the Bill are not known outside the cabinet, of course, but this cannot be very far different from those of the Scottish Bill originally introduced, and will provide for a general valuation of all land apart from improvements, with the probable addition of clauses for the unification and simplification of the rating machinery which at present is in a state of chaos so far as England and Wales are concerned. Whether the Bill will be pushed through all its stages in the Commons this year and presented to the tender mercies of the Gilded Chamber remains to be seen, though doubts on the point are expressed by those in a position to know what is proceeding behind the scenes. If not, then by the rules of the house, the whole process will have to be gone over again from the beginning the following or some future session. I am inclined to think that the measure will not get beyond the Commons this year.

As to the Scottish Bill, round which the fight so far has centered, it has now been printed as amended by the Lords and awaits the sanction, rejection or further amendment of the Commons when it comes back to them, as it will within the next few weeks.

The form in which it has emerged from their Lordship's hands, though not acceptable to reformers, shows that circumstances are fighting for our principles even in the most august and privileged of assemblies. This fact is significant. The

Bill as approved by the Lords provides for the separate valuation of land *as land*. It is therefore now admitted that the separate valuation is practicable—a thing which till now has always been strenuously denied by our opponents, but which they must now in future concede. It also contains a clause dealing with "land proved to be required in the public interest for building or industrial purposes and to be unreasonably withheld from use for such purposes," and then provides that "the land value shall be estimated as if such land were in use for the purposes aforesaid." So they also concede that it is worth legislating to prevent land being held against the public—a thing till now they have only scoffed at. These are important admissions to be wrung from such a body, and virtually give away the case for the opposition. The usefulness of the Bill is however altogether destroyed by the insertion of a clause rendering its adoption optional on the part of any locality or town instead of obligatory and general, as desired by the government. It is not probable that any town or county would go to the expense of the valuation unless they had the power to tax as well, and this is not given under the Bill. The Government certainly will not accept a bill with this clause, so unless the Lords give way, which is most unlikely, the Bill is dead.

The United Committee for the Taxation of Land Values has now mapped out its Autumn campaign. It will centre chiefly in the Highlands of Scotland and the middle counties of England. In the Highlands the feeling on the land question has reached fever heat owing to the Lords' rejection of the Small Holdings Bill, its mutilation of the Land Values Bill and finally the imprisonment in Edinburgh jail of ten Highlanders for the crime of cultivating and living with their families on the Island of Vatersay, in the Western Hebrides. The land of this island, like much more in the Highlands of Scotland, is practically unused, though held by the Highlanders to be capable of supporting a considerable population in comfort. Fifty families from a congested district therefore sailed over in boats, sowed

and built their cottages, with the aforesaid consequence to themselves.

Feeling throughout the Highlands runs very high, and the United Committee has decided to take advantage of it to raise the cry of "The Lords and the Land" in general and Land Values in particular.

Many meetings are being held in the outlying districts and will then be brought step by step to the great centres of population, with a view to carrying the agitation throughout the country and eventually to Westminster itself. The organization of the Campaign in the outer districts has been entrusted to Mr. Edward McHugh who covered the same district with Henry George 22 years ago. He has already arrived on the spot.

Mr. Louis Post of the *Public* has been paying this country a visit in connection with the Free Trade Congress held in London, and on this side, many, both Single Taxers and not, now count him among their friends. Receptions, where marked enthusiasm was shown, were given in his honor in London, Manchester, Bradford and Glasgow. That his visit was of necessity so short is the only regret felt by all. Owing to the constitution of the Free Trade Congress Mr. Post was unable to dwell on the vital connection between Free Trade and Free Land, but along with Mr. Jos. Fels, Mr. Franklin Pierce and others, a circular letter was written to the press and widely published, which laid emphasis on this point. It is hoped that next time Mr. Post pays us a visit he will have more time on his hands.

W. R. LESTER.

WE are glad to have our esteemed exchange, the *Boston Pilot*, deny the statement of the *Springfield Republican* that Dr. Edward McGlynn was excommunicated from the church because of his views on sociology. The *Pilot* asks the *Republican* to furnish it with the Doctor's recantation on the occasion of his reinstatement to the priesthood—"a retraction," says the *Pilot*, "that would certainly have been demanded if his opinions on social questions were the cause of his suspension."

COMMUNICATIONS.

KNEW EDWIN BURGESS.

Editor Single Tax Review:

I was a friend of Edwin Burgess from 1854 to 1869, although he was many years my senior. In 1859 and 1860 Mr. Burgess printed 11 articles upon the Single Tax question, and they are very interesting reading. These letters were published in pamphlet form in London, England, in 1871 or 1872, and a copy of this pamphlet is filed in the Gladstone Library in London. Mr. L. H. Berens is the man who ran the pamphlet down. Mr. Berens wrote Louis F. Post, of the Chicago *Public*, seeking information as to the authenticity of these letters, and Mr. Post corresponded with me in relation to the subject. The 11 articles were published in the Racine *Advocate* in 1859 and 1860, but the files of this paper were not complete. I have examined them and found 7 of the articles. I procured certified copies of these seven articles and forwarded them to Mr. Post. So this will establish the authenticity of the 11 articles in pamphlet form in the Gladstone Library. Mr. Post loaned the documents to Mr. Oliver Trowbridge, the author of *Bi-Socialism*, in April last, for his inspection, and I presume Mr. Trowbridge has returned them ere this.

H. RAYMOND.

Racine, Wisc.

THINKS SINGLE TAXERS OUGHT TO
DISCUSS THE MONEY QUESTION.

Editor Single Tax Review:

Those Single Taxers who are sticklers for regularity and oppose the discussion of railway extortion and money monopoly, would do well to consider the effect upon land reform if land values were made a basis for an issue of currency, or if real estate should be accepted as collateral to secure loans of money by the government direct to the people, as some propose.

When the Single Tax is established there must be legal money unless the tax shall be paid in commodities, and so long as men have financial disputes to be settled

in the courts so long must there be a legal tender for adjustment of them. At present gold coin is the only full legal tender. Greenbacks and silver coin are legal tender except, etc. Bank notes are legal tender for payment of some taxes and in one or two other instances.

A change in our currency laws is imminent. The emergency law recently passed by Congress was designed only as a temporary measure. A commission was appointed to devise a permanent plan.

The issuing of money is a function of the national government and cannot be delegated to corporations or individuals without great injustice to all other citizens. The right of any one to issue his credit—personal notes and checks—is not limited, and those who have much wealth have an advantage over those with less.

T. H. STEELE.

Seneca, So. Dakota.

A CONCISE DEFINITION.

Editor Single Tax Review:

The Single Tax is *the* way to do exact justice between all human beings.

F. D. WILLIS.

St. Paul, Minn.

DULUTH'S QUESTION CLUB.

Editor Single Tax Review:

We have a Question Club that is in a very flourishing condition. We invite speakers from outside the Single Tax ranks. I am surprised at the development in the art of public speaking among our members. Among those who have addressed our club is the ex-mayor of this city, Mr. B. Cullom. Any Single Taxer who may be journeying this way will receive a warm welcome.

SAMUEL NIXON.

Duluth, Minn.

LAND SPECULATION IN ARKANSAS.

Editor Single Tax Review:

Little Rock is to-day the most land speculation ridden city in the Union, and fortunes are being made in betting on the future rise in land values. The public

service corporations and the real estate speculators run the town.

I have helped to secure the passage of two municipal direct legislation measures by different legislatures, and each time Jeff Davis has killed them by not signing them within the twenty days required by the constitution.

We are to vote at the coming election on an amendment to the constitution providing for the issuance of bonds by counties and municipalities for public improvements, such as roads, sewers and sidewalks. Organized labor and the socialists are opposing the measure. One member of the Central Trades Council made a good Single Tax argument against it, without knowing it, in which he said that it was the workers who paid all the taxes and the property owners only handled the funds passing them on to the collector. If the amendment passed and the bonds were issued, the workingmen would have to foot the bill, the long time interest only making the burden more oppressive.

The Democrat nominee for governor, George W. Donahey, favors direct legislation, also a Tax commission to reform the tax system of the State. Single Taxers should send him some tax reform literature. His address is Conway, Ark.

Tax reform has recently been an issue in Texas, Governor Campbell standing for the taxation of property at one hundred percent of its value, which seems a very innocent thing, but is of great importance in equalizing the burdens of taxation. The man with \$100,000 worth of property has generally the advantage in evading his share of the burden over the man who owns his home worth \$1,000. The former saves the taxes on \$50,000, and the latter on only \$500 when the assessment is but fifty per cent of its true value.

ROBT. HERRICK.

Little Rock, Ark.

AGREES WITH MR. BAGOT.

Editor *Single Tax Review*:

I think you have done right in publishing the letter of Mr. Bagot about the situation in Great Britain. There is certainly some truth in it. Not that I would be-

little the work of our friends in the League for the T. L. V. But I am under the impression that we have very little to hope from the ordinary course of politics; that we need other means to promote our cause. The passive resistance which Mr. Bagot suggests would be excellent to bring our philosophy to the understanding of the common people. The man in the street will readily learn about the Single Tax when he reads that the Single Taxers are refusing to pay their taxes. It would not matter what comment would be made upon our behaviour. If all the leading dailies of New York were daily to denounce Single Tax as robbery, we would soon be in a much better position than we are today.

In Belgium are appearing two journals in French that have the nationalisation of land included in their programme. The one is *Societe Nouvelle*, an ably conducted literary monthly, published at Mons, Belgium, 11 Rue Chisaire, and the other is the *Revue du Socialisme Rationnel*, published at Bruxelles, Belgium, 52 rue des Eburons. This journal is the organ of the Colinsien school of economic science and a little tedious.

The other day I had a visit from Mr. Farnam, Professor at Yale University, and had a very interesting talk with him. If a Single Taxer should come over to Switzerland I will be glad to see him.

GUSTAVE BUSCHER.

Zurich, Switzerland.

FOR A NEW TERMINOLOGY.

Editor *Single Tax Review*:

In "Protection or Free Trade," Mr. George says that much confusion and misapprehension comes from the loose or inappropriate use of economic terms, while Mr. Thomas G. Sherman in his work entitled, "Natural Taxation," says that it was "most unfortunate that Mr. George in speaking of the appropriation of ground rent for purposes of revenue and thus liberating land to the equal unrestricted use of all, made use of the word 'confiscate,' which of course would imply that ground rent or site value was rightfully

the property of landlords, or so called owners of the earth."

To be sure the use thus made of the word, "confiscate" was philosophically incorrect, which no one knew better than did Mr. George himself, nor does one have to read "Progress and Poverty" very far to discover that it was a major premise in the Single Tax philosophy that ground rents or site value by every right belonged to the people collectively, because of the fact that land or site values was caused by the presence of the people upon the land, coupled of course with their needs for the use of land; so that Mr. George was only guilty of a *lapsus lingui* that hardly needs our regrets.

But all such errors should be carefully avoided and the effort that is now being made among economic experts, especially Single Taxers, to establish a more correct and precise lexicography for economic purposes, is much needed and will prove most salutary.

The writer has what he deems an important change in the use of some several leading words in the economic lexicon, suggested by both the writings of Mr. George and Mr. Sherman's "National Taxation." This title is a misnomer in itself. We can properly speak of "natural wages" as the return of labor, under a free land regime—of "interest" as the natural return to capital, but from the very nature of the case, as Mr. Sherman puts it, if land or site values, is a national fund for purposes of revenue that such fund is the rightful property of the people collectively, it must follow, *a fortiori*, that such fund is not in the nature of a tax, for taxes are essentially individual and must be laid upon some form of wealth which is the rightful property of the one against whom the levy is made. It could not be laid upon rent, (so called) as the value that attaches to the use of land is not rightfully the property of individuals, but it is a "rightful and proper revenue" and what seems to logically clinch the proposition is, that it also "automatically" (by nature, if you please) adjusts itself to the need for revenue as civilization tends upward and social needs increase—never more, never less than the full need of a growing State.

The word rent has been thrust upon us by those who, by conquest chiefly, have usurped the natural right of all men to the use of land for the maintenance of self and those dependent upon him, so forcibly put by Mr. Herbert Spencer, in his ninth chapter of "Social Statics," and we have blindly followed their dictum. I therefore submit that the return to land is not "Rent" but "Revenue," and should be so recognized.

The word "Rent" should become obsolete. The word tax may be retained and defined as "A penalty imposed by society for the prevention or abatement of nuisances." The slaughter of economic misnomer.

When the word revenue becomes recognized as the return for the use of land, or site value, the absurdity of allowing individuals to collect and appropriate it will be recognized by every economic tyro. Even our college professors and the faculty of our universities would be able to see the impropriety.

E. C. CLARK.

Syracuse, Nebr.

JUST PAYING FOR WHAT YOU GET.

Editor *Single Tax Review*:

A man in the car said to me yesterday, "What is the Single Tax?"

I said, "It is paying for what you get."

Seeing his puzzled expression, I ventured to illustrate.

"Suppose you go to the theatre; seats near the stage cost \$1.50, further back they cost only \$1.00, further back still only 50 cents and in the gallery only 25 cents. You pay your money, and what you pay determines the location. There's fairness in this arrangement because some locations are more valuable than others. You recognize the justice in it. Now in the larger theatre—the earth—Single Taxers would establish the same rule. Let those who occupy the choice locations pay for them. The only way to determine what privilege one enjoys from society and government is to ascertain the value of that land which he possesses to the exclusion of all others. The value of location is the value of association—they are

one and the same thing. The better the organized association called government the higher the value of location.

There is such a thing as social value, community value, if you will, and its opposite, individual value. The value given a hat, for example, is labor value. In a state of free trade exchange of hats for dollars will approximate nearly exactly to a fair exchange, or as President Roosevelt puts it, a "square deal." Social value expresses itself in land or location, and is made possible by the fact that organized government guarantees peaceable possession. So the thing to which such value attaches should be the one thing taxed. In other words, and in such a state of society, people will pay only for what they get.

J. SALMON.

Baltimore, Md.

SINGLE TAXERS STAND FOR FREEDOM OF THOUGHT.

Editor *Single Tax Review*:

Some time ago Joseph A. Labadie, of this city, an employe of the Detroit Water Board, was discharged because he was an "anarchist" and never hesitated to tell people the reason for his belief in a non-coercive state of society. Immediately the Single Taxers and others remonstrated against such action, holding that Mr. Labadie's economic opinions were sacred, so long as he was a good citizen, did his work well, and minded his own business. He had been an employe of the board for fourteen years, and his "anarchy" was of the kind sometimes called "philosophical" and sometimes "parlor." Moreover he is a property owner, living in his own house and owning another which he rents. One petition for his reinstatement was seven feet and an inch long, and consisted in names of printers only, as he is an honorary member of Typographical Union No. 18. Other petitions bore the names of men of standing and even of wealth. At another meeting of the Water Board, Mr. Labadie was reinstated, whereat the Single Taxers have rejoiced. It was a distinct victory for freedom of thought in public

servants, and mind-warped people only are sorry.

JUDSON GRENNELL.

Detroit, Mich.

A CRITICISM.

Editor *Single Tax Review*:

An otherwise admirable article by E. I. S. H.* is spoiled by a slip of the pen, when the author gives what he (or she)? calls the full title of "A Single Tax on the selling value of land irrespective of any improvements." A volume—nay a library—of misunderstandings lies in the word "selling" interpolated before "value." The value of land, however it may be determined now, could not under Single Tax conditions be determined by sale. Even now (annual) rental (ground rent) is the real measure everywhere, and the legally recognized measure in many localities. In the early period of a Single Tax regime such would doubtless be the legal measure

I doubt the correctness of E. I. S. H.'s dictum that Single Tax is a good name for our movement. Mr. George doubted it and so expressed himself. It was the least misleading name, and perhaps still is—but we accept it, we do not "enthuse" over it. It keeps many away from us. Personally, when trying to gain converts, I reject the name. I say that ours is a *no tax* movement.

"Abolish taxes, take ground-rent." Thus, I conceive, is our doctrine best summarily stated.

SOLOMON SOLIS COHEN.

Philadelphia, Pa.

EVERYTHING WILL BE ALL RIGHT WHEN THE ECLIPTIC MAKES ITS SWING.

Editor *Single Tax Review*:

I was a firm believer in Henry George and his system of taxation. Have all his publications in my home in Fla., but to be perfectly frank with you, I will say that I have been in touch with Koreshan Universology for 8 years, and

*The Single Tax and the Georgian Philosophy. S. T. REVIEW, July-Aug., 1908.

have come to believe in a different culmination of reform movements than most people. I have lost my Single Tax enthusiasm.

We are to have a great conflict of arms. It will come soon after the great conflict of ballots. The Socialists can never establish their system by the ballots, but inasmuch as the Socialists are the coming new and powerful party, they will force the conflict. The Single Taxism will be over shadowed. Out of the ruins of contending forces there will arise a just government, and that government will be based on, and patterned after the form and function of the Universe itself. Imperialistic, but it will be a Divine Imperialism, and justice will reign throughout the world. There will be no individual ownership of land, and the titles held by the present owners will not be taxed away from them, nor voted away from them, but when the ecliptic makes its swing into conjunction, or nearly so, with the equator, all land titles will be destroyed forever and become vested in the State, for the land and water surface of the earth will so change in 10 days that no one will be able to find his land from its legal description.

Of course, this sounds like a fairy tale to you, but you have only to wait a few short years, probably less than 15, to see this accomplished. We know this from a definite scientific knowledge of the structural form, and thus of the functions of the Universe.

E. B. WEBSTER

Bristol, Tenn.

LONELY BUT UNDISMAYED.

Editor *Single Tax Review*:

There are very few Single Taxers in the State and I feel very lonely in my support of the teachings of Henry George, but unwavering in my faith in their verity and truth. Very few, very, very few of even intelligent men in the State know what the "Single Tax" stands for. I have long desired that some of the eloquent advocates of the George philosophy would make a missionary tour

of the South and stir up thought and inquiry.

I have retired from active participation in public affairs, although only seventy two. Have been a disciple of the faith since 1885—after reading a 50 cents copy of *Progress and Poverty*. I take *The Public* and the *REVIEW* and thus keep fairly well posted in regards to Single Tax progress.

R. J. REDDING.

Griffin, Ga.

GEORGE BIRTHDAY CELEBRATION AT ARDEN.

The first week in September was one of festivities at the Single Tax colony, Arden, Newcastle County, Delaware, in which a number of our comrades from Philadelphia and Wilmington joined. New York City was represented in the presence of John J. Murphy, Jos. Fink, James Macgregor, Will. Ryan, Miss. Julia Huppert and Miss Amy Mali Hicks.

On Wednesday night Sept. 2nd, the Choral Society gave a concert, and on Thursday night Mr. James Macgregor made an address on the Single Tax. The opposition to the Single Tax was led by Prof. Nearing, who occupies the Chair of Political Economy at the University of Pennsylvania. Mr. Macgregor has become accustomed to professors of political economy by this time, and numbers upon the list of those whose scalps he bears as trophies of more or less strenuous encounters in the past such monstrosities of economic misinformation as George Gunton and Prof. Van Buren Denslow. Prof. Nearing is an agreeable specimen of his class.

On Friday night there was a representation in costume of *Romeo and Juliet*. Mrs. Kumme was the Juliet and Fred. Whiteside the Romeo of the cast. Donn Stephens took the part of Mercutio and Frank Stephens was a capable Capulet.

Saturday night was devoted to *Julius Caesar*, with Frank Stephens as Caesar, Fred. Whiteside as Brutus, Frank Shandrew as Casca, Charles Ervin as Mark Antony, and Donn Stephens as Cassius.

Sunday afternoon was given up to the celebration of the anniversary of the birth of Henry George whose memory we delight to honor. C. F. Shandrew presided, and read the following poem on Tolstoy written for the occasion by Joseph Dana Miller:

LEO TOLSTOY.

What life hath crowded into eighty years
Such deeds as his, Oh, Prophet of our
time,

Scourging with bitter whips the priests
of crime?

Two things have made those eighty
years sublime—

A Tyrant's curses and a Peasant's tears.

Two calls he heard—many, their souls
enticed,

Have answered one—their numbers
legion be;

"Whose servant, thou? Lo, here are
crowns for thee,

And wide dominions stretched from
sea to sea—

Art Christ's or Czar's?" He answered,
"I am Christ's."

Then from that mighty voice and mightier
pen

Far o'er Siberian wastes his message rolled:
Then how they shook—those tyrannies
grown old;

Then how they woke—passions of men
long cold

In every land who love their fellow men!

And now he stands and calmly waits
his rest,

Loving and loved and fearless, where
alone,

Friendless and fearing, though he fills
a throne,

Another crouches behind walls of stone—
Tolstoy's or Romanoff's—whose way is
best?

Among the speakers were John J. Murphy, Will Price, Harry Hetzel, who read a chapter of Progress and Poverty, H. V. Hetzel, and Jos Fink. About 150 were present. The old Delaware Campaign songs were sung, led by Prof. Kumme.

On Sunday night there was a camp fire in the woods, at which there were readings. That old war horse, H. V. Hetzel, gave his celebrated speech of the Bucks County Democratic Chairman.

Monday night wound up the festivities with a masked ball.

LAND VALUES MORE THAN SUFFICIENT FOR ALL NEEDS.

(For the Review.)

The question is often asked "will the Single Tax on land values alone raise sufficient revenue to meet the expenses of government?" Some light is thrown on the subject by the following figures.

The report of the Department of Taxes and Assessment of New York for 1908 places the ordinary land values of Greater New York, not including special franchises or the real estate of corporations, such as steam railroad roadbeds, tracks, etc., at \$3,843,165,397. These figures are the assessed value, which is less than the real value;—the real value is the net value—that is, the amount of tax now collected must be added to find the gross rent paid by the people of New York.

Assuming that the average net return on investments in land in New York City is 5%, the gross land rent would be the net return of 5% plus the tax of 1½ per cent, approximately 6½ per cent on the present assessment, or 250 million dollars.

This is the amount which the Single Tax would collect.

The budget of the City of New York for 1908 is 160 million dollars, but this includes the cost of operating the water department and the department of docks and ferries, which are profit making branches of the government, and under a proper system of bookkeeping would not be included in the budget. With these deducted the running expenses of the City of New York are not more than 120 million dollars. New York City's proportionate share of the expense of the state government is about 25 million dollars (the total state expense is 33 million dollars.)

The per capita cost of the United States government was \$7.70 last year. The

proportionate share of the City of New York on this basis would be about 30 million dollars, its population being four million.

New York City's total share of the expense of government, local, state and national, would therefore amount to 175 million dollars, which would leave a balance of 75 million dollars of land rent unexpended.

These figures, though rough, are sufficiently exact to show that the rent of the land in the City of New York is much in excess of the needs of government, and if taken for government expenses no other taxes would be needed.

WILLIAM RYAN.

REFORM OF TAX MACHINERY IN TWO STATES.

Important constitutional amendments relating to taxation will be voted on in November by the people of five States; Washington, Ohio, Missouri, Wisconsin and California.

The Missouri amendment provides for the classification of property for taxation, and the complete separation of the sources of state and local revenue, and directs the legislature to grant home rule to the local districts in choosing the subjects of local taxation.

In Washington and Ohio the constitution now provides (as in Missouri) for the taxation of all property under the general property tax system. The Ohio amendment provides that the general assembly may divide property into classes so as to provide for "a just return from each." The Washington amendment is more sweeping, as it contains no restraint upon the power of the legislature to tax or exempt property, except the provision that taxes shall be uniform upon the same class of property within the jurisdiction imposing the tax; the intent being to prevent discrimination because of ownership.

At the session when it voted to submit this amendment, the Washington legislature passed a bill declaring that money, mortgages, accounts, certificates of deposit, judgements, state and local bonds,

should not be considered property for the purposes of the chapter providing for assessment and taxation. As the Constitution provides for the equal assessment and taxation of all property, suit was brought to compel the assessors to list money and the intangibles which the legislature had really exempted. The Supreme Court of the State, however, has decided, that except as to money, the law was constitutional; holding that as the mortgages, accounts, etc., were only evidences of property, it was competent for the legislature to exempt them so as to avoid double taxation. The Attorney-General had previously ruled that when money was deposited in a bank it became a credit or account; so that the only money left taxable under the Court's decision is cash on hand.

The amendment in the other two States are not so important, except as indicating the dissatisfaction with present systems. The Wisconsin amendment is to permit an income tax; and the California amendment is to permit classification far enough to enable the railroads and other public service corporations to be assessed and taxed as units, by the State, which can take the proceeds of the tax, and thereby reduce the direct tax on property assessed locally.

WHEREVER one is working for the Single Tax in *his* way, and you do not think that way the right one, never mind *his* way. Let results tell. Go on working for the Single Tax in *your* way.

THE Prospect Council of the Brotherhood of the Commonwealth will give a Reception, Entertainment and Ball (tendered to Charles Frederick Adams) at Prospect Hall, Prospect Avenue between 5th and 6th Aves., Brooklyn, on the evening of October 20th. Tickets will be one dollar and the proceeds will be donated to the Old Age Benefit Fund of the order.

THE Plumas Manitoba *Standard* appearing weekly, continues under its editor W. D. Lamb to preach the Single Tax in its columns.

FROM THE SECRETARY AMERICAN
SINGLE TAX LEAGUE.

OUR FRIENDS IN GREAT BRITAIN AND
IRELAND—THE PEACE CONFERENCE AND
THE FREE TRADE CONFERENCE—FREE
TRADE "STAND-PATTERS."

The work of the American Single Tax League, except for such efforts as our indefatigable champions in Rhode Island, Governor Garvin and Mr. Liddell, have put forth, was suspended during the summer. The Secretary found an opportunity to gratify a long cherished desire of visiting Europe, and of meeting our fellow workers in Great Britain and Ireland. He was a delegate to the International Peace Congress and to the International Free Trade Congress, meetings which brought him in contact with many of the leading minds of Europe. It may be of interest to members of the League to know how conditions in the British Isles look to one of ourselves.

In Ireland where the Secretary disembarked, he was prepared to find little interest in the taxation of land values as a remedy for the social evils that afflict the people, but was surprised to find that so few of the persons with whom he talked seemed to have heard of it. The nearest approach to our idea was a hazy recollection of Davitt's Land Nationalization scheme, which was understood by many to be merely a visionary form of what is now being slowly accomplished by the Land Purchase Acts.

In talking with some municipal officials, of course, I learned that the cities favored the bill to give municipal authorities power to tax land values for local purposes, but even there it was regarded merely as a revenue measure with no suspicion of its ulterior social consequences. The support which the Irish party has given to the bill, for which we have reason to be grateful, has been given, as it would seem, without any comprehension of the deeper meaning of our reform. In a word, the Irish mind is quite unaware of the bearing which the taxation of land values would have upon the Irish situation.

Only in two cities, Dublin and Belfast,

did the Secretary find any interest in the question. In Dublin, the Town Tenants League, under the able leadership of Mr. J. M. Briscoe, a young man of great energy and courage, joined with a splendid audacity, has incorporated in its platform, a demand for the taxation of land values. It is true that this feature of its work has not been given much prominence, but I feel sure that when it realizes the importance of this principle the Town Tenants League will be a valuable factor in the agitation in Ireland.

Dublin should be a most promising field for land values taxation propaganda. As nearly as I could ascertain, their system of assessment for the purpose of taxation is as follows: when a piece of property is improved by the erection of a building, a valuation is made and this remains unaltered through all vicissitudes, unless the unhappy owner is insane enough to alter or improve the property further, when his valuation will be raised, not merely to the extent of his improvements, but to include any additional value which may have accrued to his property by advance in the value of the site. To all intents and purposes, the Dublin of 50 years ago is architecturally the Dublin of to-day. The wit of man could hardly devise a more ingenious plan for keeping mechanics idle. And still Dublin stands amazed and aghast at the size of its army of unemployed.

To the existence of such great numbers of unemployed in the leading cities must be attributed the vitality recently shown by movements which seek to exclude from Ireland articles of foreign manufacture by encouraging the development of Irish manufactures. Indeed, the feeling in favor of strong protective tariff is very general throughout Ireland to-day. In the rural sections, the people would like to exclude foreign food stuffs: in the manufacturing sections of the north of Ireland they would exclude foreign manufactures. Few seem to be aware of the fact that international trade is an exchange of commodities, and not a sale of goods for money. It seems to the unthinking a self-evident proposition that a country with a large number of unemployed people which

is importing large quantities of manufactured goods every year would be better off if it could have its unemployed engaged in some kind of production, and that the way to employ them is to shut out imports. But I feel quite certain if it were not for the discouragement which the present system of taxation of improvements gives to enterprising investors, there would be no serious difficulty in employing the entire idle population. There are enough people in Ireland with means to do so who are willing to improve their homes to give steady employment for many years to come, but they refrain from that sort of investment because of the penalty which it entails in the form of increased taxation.

I found in Belfast a Mr. A. R. Metcalf who has been doing more than one man's work extending the knowledge of the Single Tax in the northern capital. Persistency and diplomacy such as his are bound to tell in the long run, even though the initial progress be slow. Belfast impresses the visitor as a thriving wide-awake city, and its system of taxation is better than Dublin's, but the people are still beset with the idea that whenever a citizen improves a site, he should be compelled to pay an increased tax. This policy keeps many tumbledown buildings on sites facing even the magnificent Municipal building which is justly a great source of pride to the citizens.

In spite of its erroneous economic principle, there is no disguising the fact that the Land Purchase Act has so far had the effect of putting renewed heart in the people in the rural districts; for the first time they feel that they will benefit by labor and energy which they put into their holdings and the result is apparent. If the government would now follow up this act by another exempting improvements from taxation, a new era would begin for the small Irish farmers. Of course, it should not be overlooked that rise in prices of recent years, due perhaps in large measure to increased gold output, has made and may continue to make it easier for him to pay his installment. If an adverse movement should set in he would find his position very difficult.

Passing from Belfast to Glasgow, I

had the pleasure of meeting Peter Burt, James Busby, who succeeded John Paul as Secretary of the Scottish League for the Taxation of Land Values, W. D. Hamilton, Mr. Cassells, Mr. Waddell and other active workers for the cause. To this group, and to the late "Bailie" Ferguson every Single Taxer owes a debt of gratitude for it is undoubtedly due to them that the taxation of land values has come to occupy its present commanding position among political questions in Great Britain. At Edinburgh the Secretary spent a pleasant afternoon with Mr. Edwin Adam. On his way to London he stopped at a little station named Elvansfoot to call on the man who enjoys in an extraordinary degree the affection and esteem of every British Single Taxer—John Paul. Excessive assiduity in the fulfillment of his duties, as Secretary of the United Committee for the Taxation of Land Values, induced a nervous attack, which has compelled him to take a prolonged vacation. It is the hope of every Single Taxer that he may soon be able to resume the duties of the office which he fills so acceptably.

In Liverpool, it may almost be said that the Single Tax movement can be summed up in two words—Edward McHugh Ever on the alert to seize an opportunity for effective work, he is now organizing the Crofters of Barra on behalf of the United Committee for the Taxation of Land Value. The influence which Edward McHugh has exerted in behalf of our doctrine is tremendous and his family is as enthusiastic as himself.

In London it was my good fortune to be present at the Annual meeting of the English League for the Taxation of Land Values. It was a most impressive gathering both in members and personnel. The president elected for the coming year is Mr. Josiah Wedgwood, M. P., third in descent from the founder of the celebrated potteries which bear his name. Mr. Geo. Trevelyan made an interesting talk, as did a labor member from one of the northern manufacturing towns. It was an inspiring and business like gathering. Mr. Outhwaite, of Australia, a splendid specimen, both physically and mentally of the Australasian Briton, gave a most

encouraging report of things in New South Wales. Mr. Jos. Fels offered as an inducement to subscribers to contribute to the funds of the League, a sum equal to the amount subscribed at the meeting.

In London Mr. Lewis Berens is a unique figure among our workers. His private means enables him to devote as much time to Single Tax work as others do to their business, and his practical helpfulness is invaluable. Fred. Verinder,—whose amazing juvenility of appearance, is apt to cause doubts to arise as to his identity among strangers who have been hearing of him for nearly a quarter of a century—Crompton Ll. Davies, W. R. Lester, and others make up a company of which any movement may well be proud. No list would be complete that would exclude Fred Skirrow, of Keighley, one of the leading spirits in the work in the English midlands, a man whose personality at once enlists friendship and wins esteem.

In the office of the United Committee there is a young Scotsman of whom much more is likely to be heard. In John Orr the movement has a man of keen perception philosophic temper and intense conviction. He is acting as Secretary in the absence of Mr. Paul.

Of the two Congresses which the Secretary attended a few words will suffice. The Peace Congress seemed in spite of its splendid purpose, to be a body crying for peace in a state of society where so large a proportion of the social conditions make for war, without even having had its attention directed to these conditions.

The Free Trade Congress merely proved that there are "Stand-pat" free traders as well as "Stand-pat" protectionists. Free trade in England has been carried to the point where it serves the interests of the manufacturing element, but not to the point where it would really free the worker. The "breakfast table" duties operate inequitably, as do all taxes on consumption, but no proposition advocating their abolition was admitted.

The poverty of Great Britain and Ireland, in spite of the splendid successes made in municipalization of public services, and in spite of a system which seems to us frees trade, shows how ineffective even

those great principles are to solve social problems so long as land values remains the property of some of the people instead of being the common heritage of all.

JOHN J. MURPHY.

A WELCOME HOME.

To Louis F. Post, editor the *Public*, and John J. Murphy, secretary of the American Single Tax League, who returned from Europe almost at the same time but in different steamers, in the latter part of August, was tendered a welcome not unworthy, in spontaneity if not in numbers, of the esteem and affection in which both men are held by the Single Taxers of this city and vicinity. This welcome took the shape of a dinner at Pecks, in Fulton street, near Broadway, and about 150 sat down, after which they listened to speeches from Messrs. Post and Murphy, in which they recounted their experiences at the Free Trade conference in London to which both had been delegates, their estimate of the probability of an early triumph for our principles, and the personalities of many of those whose names have become familiar to us as leaders of the movement in Great Britain. To some of these Mr. Murphy made graceful reference. We regret that stenographic reports in full of these speeches taken for the Single Tax REVIEW, by Mr. W. E. Heady of the *New York Times*, were lost by that gentleman in the car on his way home, and have not been recovered.

At this dinner Hon. Robert Baker, to whose initiative it was due, and who in company with a few others had sailed from Brooklyn in a motor boat to meet the incoming steamer on that Sunday morning of the day before when it sailed into harbor bearing the man whom next to Henry George we have learned most to love and honor, made the speech of welcome. Chas. Frederick Adams followed, and a few shorter speeches concluded the night.

The next morning Mr. Post had departed for Chicago, carrying with him the heartiest good wishes of those who know how big-hearted and big-brained is this man

with his splendid boyish enthusiasm and his ardor for the cause that has flamed undiminished since he saw the truth more than a generation ago when he labored in this city as a member of the Third Estate. It was in no mere spirit of idle compliment but in sober truth that Chairman Baker indicated that the same splendid abilities might have won, if otherwise directed, more dazzling material rewards. But it is equally true with this knowledge, were Mr. Post again at the threshold of his career, he would choose as he chose then—and in thus choosing he would see with a clearer eye than those who indulge in vain regret that he has neither great riches nor great honors.

BIRTHDAY GREETINGS TO TOLSTOY FROM AMERICA AND AUSTRALIA.

The United Single Tax League of Australia sent the following birthday greeting to Count Leo Tolstoy:
Revered Master,—

On behalf of the disciples and followers of Henry George throughout the Commonwealth of Australia (known under the name of Single Taxers), we desire to join in the world wide tribute of love and reverence which will be laid at your feet on the day on which you will attain the venerable age of eighty years.

The address refers to "the moral force" of Tolstoy, which in the historical period through which we are passing places him above "kings and potentates."

The following cablegram was sent from Cincinnati:

Leo Tolstoy, Yasnia, Polyiana, Russia:

"Greeting from American friends to humanity's greatest teacher, defender of universal brotherhood, foe of all tyranny, whose advocacy of the principles of Henry George is laying the foundations of economic freedom and hastening the day of justice and peace."

This cablegram contained the names of over forty Single Taxers from many cities.

Apprehensive that this cablegram would not reach the aged hero in the form in

which it was sent, Mr. Daniel Keifer sent the following letter to Count Tolstoy:

Fearing the work of the censor I am mailing a copy of a cablegram sent you yesterday from Cincinnati.

This message is a feeble expression of the honor and love which the followers of Henry George bear you.

We never cease to be grateful that you whose audience is the world, should continually tell men that the land question is at the root of all our social problems and that its solution is to be found in the book "Progress and Poverty."

Leo Tolstoy and Henry George—immortal names! Prophets of a new Russia, a new America, when the annual increment of the earth shall be used for the common needs; when all shall have the right to labor in joy; when none shall claim the privilege of wealth unearned; when justice shall be done and love become sovereign of all hearts.

Years to you are nothing. You live the life eternal.

THE GEORGE ANNIVERSARY IN NEW YORK.

The Manhattan Single Tax Club celebrated the Anniversary of Henry George's birth on the night of Sept. 12th by a dinner at the Riccadonna, in Coney Island. The dinner was a success—in point of numbers, at least. But the hotel management deserves the severest condemnation for its failure to assign us to a room where the speakers could make themselves heard. As it was, they were compelled to talk against a chorus of rattling knives and forks that seemed to increase in proportion to the speakers ability to overcome any ordinary acoustic obstacle. We had been promised the "palm room," where there would have been no such difficulties to overcome, but at the last minute were informed that such assurance had been the result of a misunderstanding.

But even this might perhaps have been endured had it not been for the objectionable qualities of the repast, about which the least said the better. A frankforter and copious libations of Coney Island beer served

later to take the taste of it out of the mouths of some of the more fortunate among us. And in this way the recollections of the dinner were covered with a merciful oblivion. As the management assured one of our guests later in the evening that it had all been a deplorable mistake we must accept the explanation, and assure him it shall not occur again.

About a hundred sat down. Mr. George R. Macey, vice president of the club, acted as toast master. The speakers were Charles Cook, Dr. Montague R. Levenson, Mr. Beechler, James F. Morton, and Joseph Dana Miller. There might have been more speakers, but as the last gentleman sat down a burst of triumphal music promising indefinite continuance, drowned the rattle of knives and forks and plates, and heralded the complete victory of matter—in violent motion—over mind. The management had triumphed, and the Single Taxers withdrew, acknowledging themselves defeated for the first time in their history. It was indeed "a deplorable mistake."

The following greeting to Count Tolstoy was presented and adopted, and will be forwarded by the Secretary:

"The Single Taxers of New York assembled to celebrate the birthday of Henry George send their felicitations for the eightieth birthday of his distinguished and worthy disciple, Leo Tolstoy:"

ANARCHISM, SOCIALISM, AND THE SINGLE TAX.

(For the Review.)

Recent excitements make it necessary for men with pretensions to intelligence to understand what anarchism means, and this they cannot do without considering its relations as a social philosophy to socialism at the opposite extreme, and to Single Tax principles at the balancing point between those extremes.

As a propaganda of violence, anarchism is not within the limits of the discussion. There is no such thing, primarily. In so far as violence is ever advocated by anarchists, it is as the ancestors of the Sons and Daughters of the American Revolu-

tion advocated violence—not as an end, but as a means to an end. As those patriots sought national liberty even at the cannon's mouth, so some anarchists seek individual liberty with bombs. Others seek it through non-resistance. There are some who, in countries where fighting is done with ballots instead of bullets, fall back upon the ballot to promote their object, thereby resisting governmental aggression with a weapon appropriate to time and place.

But it is characteristic of all anarchists, whatever their mode of propaganda and action, and whatever their sociological varieties, to oppose the coercion of individuals by organized government. The only kind of social organization that anarchism tolerates is voluntary organization. Its theory of organic society rests upon contract, nothing but contract, actual and not implied, and enforceable against any individual only in virtue of his own voluntary assent. In a word, then, anarchism means what the term suggests etymologically,—the opposite of archism, absence of self-perpetuating government everywhere and in every relation. This is the extreme concept of individual sovereignty.

Socialism, on the other hand, is the extreme concept of social sovereignty. It would in all things subordinate individual activities to the will of the whole. Of course there are varieties of socialists as there are varieties of anarchists; and most socialists vaguely recognize individuality, just as most anarchists vaguely recognize sociality. But as to sovereignty, socialism and anarchy are at opposite extremes.

Between those extremes are the essential sociological principles of the Single Tax. Distinguishing social from individual functions, these principles assign social sovereignty to social functions and individual sovereignty to individual functions.

The exact line between the two is not always clear. But this is true also of the line between other differences. Who, for instance can locate the line exactly between vegetable life and animal life? At the margin of contact, where the character-

istics of individuality merge into those of sociality, it may often be impossible to agree, as to either the one or the other, upon which side of the line it falls; but beyond this margin, the difference in either direction is obvious. And there are so few things in human affairs which lie within the marginal region that no practical difficulty need be anticipated in assigning social and individual sovereignty to their respective places with substantial justice.

On the economic side, at any rate, there is seldom any difficulty whatever in distinguishing social functions. The artificial object which any individual shapes from natural sources or material is clearly his individual property. If many individuals co-operate in producing it, it is clearly their individual property in undistributed shares. If all but one of their number voluntarily sell their undistributed shares to him, the whole product is as clearly his; and if he voluntarily sells to a stranger, the whole product is as clearly the individual property of that stranger. It makes no difference how many have co-operated, nor how they have done so, provided it be voluntary. If each co-operator—whether he works on the construction of the necessary instruments of production, or in shaping or transporting or selling the final product, and whether as employer or employe, —if each of these co-operators voluntarily sells his interest in the joint product at any stage of production, his interest becomes the individual property of the purchaser, who may do with it as he wills provided only that he refrain from using it invasively. In that connection and to that extent the concept of anarchism should prevail. The individual should be sovereign. Government should keep its hands off. There should be no interference with the individual except to prevent invasive conduct.

But this is not true of the natural source and site of production. The use of the planet, whether in forest or mine or soil or city, and whether for planting or digging or storing or transporting, must be regulated by social wholes, in order to prevent individual aggression and to

keep open the door of natural and social opportunity fairly for all. Here, then, is a social function as clearly marked out as is the individual function described above.

Socialism confuses this distinction by subjecting artificial machinery as well as the natural planet to governmental ownership and management. Anarchism confuses the distinction in the opposite direction by insisting that government shall in no way interfere with the use, either of machinery or of the planet. While socialism would make government sovereign over industry, alike in its natural field of operations and in the activities of artificial production, anarchism would make the individual sovereign in both. The Single Tax, standing between these two extremes, proposes governmental sovereignty over the natural field of industry, and individual sovereignty over the productive operations of men.

LOUIS F. POST.

TO OUR FRIENDS THE SOCIALISTS.

(For the Review.)

The greatest source of confusion in the minds of socialists is the fact that they do not separate the value of capital from the value of franchises and other forms of land monopoly. The one is produced by labor, the other by unjust laws. One originates in useful service, the other in its power to demand tribute.

As the great monopoly corporations grow larger and larger, their land values become greater and greater. Investigate the steel trust and other such organizations, and what do we find? We find that land monopoly is at the bottom of the great bulk of their income.

The socialists say we must socialize the trusts because they own the tools of production. The steel trust is the world's greatest industrial organization; yet the value of its land alone is over fifteen times the value of its capital. Socialize the annual rental value of this land by taxing it into the common treasury, and what becomes of the power of the steel trust to rob the community? At least five dollars

out of every six is tribute and would be destroyed.

Let one set of men own the land on which the railroads are built—including the rest of the land owned by these roads. Let another set of men own all that portion of the railroads produced by labor. Who would have the power to levy tribute? The landlords would be the masters. The operators would have all the risk, all the work and all the trouble. They would render the service while the monopolists would collect the rent.

Unless the socialists come to see the real meaning of the difference between capital and land values their plan will fall of its own weight. They propose to begin by socializing the big monopoly corporations. They say they will take them when they get hold of the government. But will they? Not unless they change their programme. Long before public opinion becomes strong enough to take over the industries by confiscation there will be a sentiment strong enough to take them by purchase. If the socialists do not wish to play into the hands of the Morgans, Rockefellers, Hills, Harrimans and other experts at the game of graft, they will have to forestall them by a more cunning device than they have yet proposed.

What is to hinder these men from unloading on the government at good prices before they reach the danger line? From the socialists own standpoint why not clear the way for intelligent, skilful and practical action by destroying at least two thirds of the market value of these monopoly corporations? This can be done by removing all taxes from labor products and taking the annual rental value of land for all the people. This would settle the land question. The socialist admits that it must be settled. Yet, when pressed for a solution he has none. When he debates the question he always talks of farm land worth a few dollars an acre. He never seems to know about land in the cities that is worth millions of dollars an acre, nor the valuable timber and coal lands, the mineral deposits and other natural sources, the most valuable of which are owned by the trusts and monopolies.

To remove all taxes from labor and put land values into the common treasury would be to convert tribute into wages. Who would become the owners of the tools of production then? The workers would soon become their own capitalists. They would also cease to bow in superstitious reverence to the omnipotence of government.

Wm. L. Ross.

PITTSBURG.

DINNER AND RECEPTION TO A. E. ADELMAN
OF CHICAGO—THE PITTSBURG CLUB WILL
GIVE MONTHLY DINNERS.

Mr. Abram E. Adelman, a member of the Chicago Bar and a prominent Single Taxer, was the guest of the Pittsburg Single Tax Assn. at a dinner and reception on Saturday evening, Aug. 1st in the St. Charles Hotel. After the eatables had disappeared and cigars were lighted, the chair was taken by Pres. F. Z. Schellenburg of the Pittsburg association, who directed with grace and dignity the feast of reason and flow of soul that followed.

The "Old Guard," of Pittsburg, including Bros. Chas. R. Eckert and Campbell of Beaver, Pa., was well represented, though the absence of several of the veterans who were unable to be present was regretted. The address of the evening was made by Mr. Adelman on the subject, "The Trend of Current Thought and Events toward the Single Tax Philosophy." This was followed by general discussion and short speeches participated in by all and only the thoughts of last cars and probable curtain lectures induced us to break away before the midnight hour. All the members express themselves as highly pleased with the affair and there is some talk of arranging for monthly dinners hereafter instead of the semi-monthly Sunday afternoon meetings.

I shall be glad to communicate with any one in Pittsburg who may be interested.

M. M. McNBIL, Sec.

THE Second International Conference on State and Local Taxation will be held in Toronto Canada, Oct. 6 to 9, 1908.

The first conference at Columbus last Fall resulted in the formation of a National Tax Association. A review of the volume containing the addresses made at that conference appeared in a recent issue of the REVIEW.

WILL any one having a copy of the Single Tax REVIEW for the summer of 1906, vol. 6, number one, which he or she may be willing to dispose of, write to C. J. Buell, 1546 Laurel Ave., St. Paul, Minn.

THE Amarillo (Texas) *Weekly News* is under the editorial management of J. L. Caldwell, Single Taxer.

MR. GEO. W. PATTERSON, Station M., Los Angeles, California, is in need of March-April number, for 1908.

A LETTER of Hon. Robert Baker, president of the Austin Engine Company, in reply to a communication from the New York Leather Belting Company urging the support of Taft by the industrial interests and their employes, is having a wide circulation. Mr. Baker characterizes this form of intimidation in vigorous terms, and makes a spirited reply to the claim that republican success means steady work and good wages. Mr. Henry Waterson, editor of the Louisville *Courier Journal* says it is the very best campaign document issued to date. Mention was made of it by Mr. Bryan in his speech at Des Moines.

E. L. SNEDICKER, of Kansas City, Mo., has a two column communication in the Salina Kansas *Daily Union*. In a personal communication to the REVIEW, Mr. Snedicker says: "If Kansas had a leader in true democracy we could carry the state. The farmers are ripe for a change."

It may not be generally known to our readers that our contributor J. W. Bengough has rendered Henry George's famous book, *Protection or Free Trade* into words of one syllable. This he has done with extraordinary fidelity to the thought of the original work. It is published by the

American Free Trade League, Boston, Mass., and the price is 25 cents.

LAWSON PURDY, has been awarded the degree of L. L. D. by Trinity College, Hartford, of which he is a graduate.

IN the July number of *Land Values*, W. R. Lester replies to Winston Churchill's statement in a recent speech that "Taxation, raise it how you will, is a gross and unredeemable evil." Mr. Lester indicates how much it is to be regretted that an address so replete with good and wholesome truths should be marred by an error of this kind.

J. R. Firth, President of the Single Tax League of Sydney, Australia, writes Mr. Herbert Quick that "The Broken Lance" is selling wonderfully well in Sydney, and should do marvelous work in re-enthusiasing Single Taxers. He says: "Just a few words to say that I thank God for your 'Broken Lance'. It is worthy of the literature of our cause; it is the Uncle Tom's Cabin of the *new* Abolition movement. I cannot say more."

This book may be ordered of the Single Tax REVIEW. Its price is \$1.50.

THE Union Labor *Advocate* of Chicago reprints part of the great speech of Raymond Robins at the banquet of the Single Tax Conference which appeared in these columns.

H. SYCAMORE, corresponding secretary of the St. Louis Single Tax League wants a copy of No. 4, vol. 4, of the REVIEW.

THE opinion which we have expressed regarding the German land reform movement, finds confirmation in an article in *Land and Labor* of London, England, by Jan. Stoffel, of Deventer, Holland, whose name is not unknown to the Single Taxers of this country. Mr. Stoffel says:

Even social democracy defends protection and militarism in Germany; by this, the real way for social reform is blocked, just as the case is in the nations of Latin origin, Spain, France and Italy.

Look at the land reform movement in Germany. It has spread in late years, it has increased in influence and in numbers, but in the same degree the force of the movement has weakened. I was, in October, 1906, at the annual meeting of the German League for Land reform in Dusseldorf. There was much talk at the meeting about taxing land values, unearned increment, right of transfer of real estates, and profits of mine owners, evidently with the purpose to find new sources for filling the Treasury. But the principles of Henry George: that all men have equal rights to the use of the earth; that taxation only can be a means to the end; the restoration of the people's birthrights, was not adopted by the majority of the dignified, long-coated gentlemen, mostly burgomasters and treasurers of various German towns.

The fault of the German movement—and also 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 shifting of taxes from weak to strong shoulders.

A high price of land, a high ground rent, is considered as a boon in Germany, which boon must be collected by taxation and divided among the tax-paying community in the shape of diminished taxes. The higher the rent, the greater the boon. And this they call "Land Reform."

The idea of land nationalisation, the restoration of his birthright to every man, is so weak in Germany that Damaschke does not risk putting in his paper, *Boden reform*, an article in favour of free trade, for fear of repelling some of his protectionist friends of "land reform,"

THE firm of Nelson and Julian, shoe dealers, 3017 Fulton street, Brooklyn, offers as one of the many premiums to their customers a copy of the little work by J. P. Kohler, "The Cause and Care of Hard Times," a Single Tax argument which in a recent issue of the *Evening Journal* of this city was made the subject of one of its flippant editorials. Nelson and Julian distributed 10,000 of these in the 26th ward of Brooklyn in one week.

IN addition to those named Single Taxers candidates for office on page 36 are William Matthews, Spokane, Wash., who is a legislative candidate, and George F. Cotterill, Seattle, Wash., is a candidate in advisory primary is a democratic candidate for United States Senate. He was candidate for congress some years ago.

ON Jan. 1st of this year the Tariff Reform Committee of New York offered a prize of twenty-five dollars to be awarded to the writer of the best tariff reform article to be printed in a newspaper between that date and June 1st. The prize goes to a Single Taxer, Edward Homer Bailey, associate editor of the *Johnstown Democrat*. The article of less than 1,000 words taking the prize is entitled "The Housewife," and is a statement of how the tariff lays its burdens upon the expenses of the household.

THE *Liberator*, of Auckland, New Zealand, is reprinting the Letters on the Taxation of the land, by Edwin Burgess the Journeyman tailor who in 1859-1860 published in the Racine, Wis. newspapers the extraordinary series of communications of which mention has been made in these columns. He was one of the discoverers of the Single Tax, and was a man of original and singularly gifted intellect, though unlearned. In another column will be found a letter from one who knew Burgess. "And did you then see Shelley plain?"

NOTICE

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

SINGLE TAX INFORMATION BUREAU

E. B. SWINNEY, Secretary

134 Clarkson Street, Brooklyn, N. Y.

Correspondents of the Henry George Lecture Association

This list is continued from our last issue, and will be printed from time to time.

F. H. MONROE, Pres., PALOS PARK, ILL.

NEW JERSEY

W. B. DuBois, Bayonne, N. J.
 Wm. M. Callingham, Camden, N. J.
 Geo. J. Struss, Closter, N. J.
 Chas. Maguire, 124 Dodge St., E. Orange.
 Percy Marcellus, 23 Lincoln Pl., Orange.
 B. C. Stickney, 716 So. St., Elizabeth.
 James F. McIlvaine, 1114 Hudson St., Hoboken.
 Chas. O. C. Hennesey, Hawarth.
 Joseph Possien, 40 Union Ave., Irvington.
 Edward N. Jackson, Jersey City.
 R. A. Bless, Little Falls.
 R. W. Barkley, Atty., 42 Forst St., Montclair.
 Prof. Martin M. Van Ness, Mountain View.
 J. E. Stegner, c-o Newark Cut Glass Co., 60 Arlington St.
 David L. Thompson, 18 Rockview Terrace, North Plainfield.
 T. W. Crawley, Passaic Ave., Nutley.
 J. W. H. MacLagan, Park Ridge.
 John T. Abbott, 23 Mattimore St., Passaic.
 David White, Patterson.
 Harold D. Hartley, Ridgewood.
 Read Gordon, Roselle.
 Linton Satlerwait, Trenton.
 John Moody, Cranford.
 Geo. White, Hackensack.

NEW YORK

John Dugan, 4 Monroe St., Albany.
 Dr. C. B. Story, Bayside.
 Fred. E. Kennedy, 271 Front St., Binghamton.
 R. J. Williamson, 1232 38th St., Brooklyn.
 Fred Shillady, c-o Yale Hat Store, Buffalo.
 Daniel Carter Beard, 81 Bowne St., Flushing.
 Col. W. C. Gorgas, Governors Island.
 Geo. K. Chamberlain Harrison, Westchester Co.
 Lawrence Durham, Scarsdale, Westchester Co.
 Prof. Wm. L. Drew, 13 E. Ave., Ithaca.
 Adam Stormer, Jones & Clifford Sts., Jamestown.
 J. H. Styles, 134 Temple Ave., Long Island City.
 Everett Addoms, Yonkers Park.
 H. H. Law, 442 S. 2nd Ave., Mt. Vernon.
 H. De Forest Baldwin, New Rochelle.
 W. J. Ford, 53 Lexington Ave., N. Y. C.
 J. C. Moakley, 332 6th St., Niagara Falls.
 C. H. Flewellin 5½ Spring St., Ossining.
 Joseph Ginnan, Oswego.
 Rev. Frederick S. Arnold, Poughkeepsie.
 A. R. Matterson, 51 Elba St., Rochester.
 Andrew Hutton, 754 E. Eastern Ave., Schenectady.

J. C. Muller, Bay St., Stapleton, Staten Is.
 Rufus W. Weeks, Tarrytown.
 P. C. Dilg, Tottenville, S. I.
 Henry Broughton, (Mcht.), Troy.
 Wm. D. Mitchell, 155 Palisade Ave.
 Rev. John F. Scott, White Plains, N. Y.

OHIO

A. Ross Read, Akron, Ohio.
 J. M. Eilers, 335 Main St., Cincinnati.
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 J. S. MacLean, 161 W. Spring St., Columbus, O.
 John P. Foose, 35 Babbitt St., Dayton.
 F. W. Hahn Galion, 122 W. Liberty St., Stanley Shaffer, Atty., Hamilton.
 Fred Kroeger, Lakewood.
 O. P. Hyde, Marrietta.
 F. E. Bolton, Middleport.
 Dr. O. M. Corson, Middletown.
 Geo. Van Atte, Newark, O.
 F. J. Creager, Johnson Blk., Springfield.
 Edward Gerkin, 337 Missouri St. Toledo, O.
 A. F. Broomhall (Atty.), Main St., Troy.
 Daniel Gingrich, Trenton.
 R. A. Cowing, Worthington Ave., near Springfield, Wyoming, O.
 M. H. Linn, Zanesville.
 W. W. Cook, Peery.

OKLAHOMA

A. D. Englesman, Oklahoma City.

OREGON

D. Solis Cohen (Atty.), 715 Oregonian Bldg.
 Dr. A. B. Gilbert, Mt. Tabor.

PENNSYLVANIA

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 Henry J. O'Neil, 317 N. Fourth St., Allentown.
 Wm. C. Kennedy, Bradford.
 W. E. Cochran, Butler.
 R. J. Hardy, Carnegie, (Druggist).
 Prof. Wm. L. Scott, Sheredanville.
 Robt. F. Devine, Erie.
 Judge Lucian Doty, Greenburg.
 John O. Bowen, Ingram.
 Victor Williams, (Atty.), Latrobe.
 Thos. J. Itell, (Atty.), Suppes Bldg., Johnstown.
 M. T. Garvin, (The Garvin Co.), Lancaster.
 C. E. Chritsman, McKees Rocks.
 C. F. Shandrew, The Penn Mutual Life Ins. Co., Phila., Pa.
 E. E. Kiernan, (Atty.), Somerset.
 J. B. Sharpe, 801 Penn Ave., Pgh.
 A. L. George, Sewickley.