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The

SINGLE TAX REVIEW

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

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SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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EDWARD GEORGE HEMMERDE, M. P.

RECORDER OF LIVERPOOL

(See Page 35)

THE SINGLE TAX REVIEW

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

THE QUEER THEORY OF GEORGE HENRY.

(For The Review.)

By J. W. BENGOUGH.

(Continued.)

CHAPTER VIII.

A "PLAUSIBLE" IDEA.

The day was bright and beautiful, and the sunshine, tempered by the ever present sea breeze, made the temperature delightful. These conditions, supplemented by the easy movement of the pneumatic tires over the excellent roadway, and the attractiveness of the view on all hands, pretty homes, flower gardens, spacious parks, with monuments and well-kept lawns, made the excursion in the open vehicle an exceedingly pleasant one to the Professor. It had a tendency to arouse and brighten his mind, and he was in fine argumentative condition when his companion suggested the prospect of a discussion by saying—"Nature you admit has something to say of the food we should eat; has she, in your opinion, anything to say as to the taxation we should impose?"

The Professor laughed.

"I am as certain of a negative to your latter question as of an affirmative to the former," he answered. "Certainly not. Taxation is unquestionably a matter purely of human devising—it is entirely a matter of expediency. Study, of course, will throw light upon experience; but nature assuredly leaves us to work out our own salvation in the taxation question."

"Nature is silent, then, on the whole subject of human government, in your view?"

"I think I would say so; yes," answered the Professor. "Human government is a matter of experiment; we have by no means found perfection as yet. I speak of course for the world in general, present company excepted," he added with a smile

"Government is an absolute necessity of civilized society. That I presume you grant?" remarked Courtesie.

"Of course," assented the Professor.

"And civilized society you would regard as ordained of God, if you believe in a personal intelligent Creator of all?"

"Yes; I do, of course, believe in the existence of God, and I think it unquestionable that He meant man to live in conditions of civilized society," replied Henry.

"Well, does not civilization or society, or government imply taxation?" pursued Courtesie. "Are not taxes as essential to the life of government as food is to the life of the body?"

"Certainly government cannot be carried on without funds, and taxation is the only means I can think of by which funds can be obtained," was the reply.

"Pardon another question, sir."

"Go on," cried the Professor, cheerfully "As many as you please!"

"I was going to ask whether, granting an intelligent and beneficent Creator, it would not be reasonable to assume that He had in some way provided for this necessary adjunct of the condition in which He had decreed that mankind should live?"

"You mean, do I think it reasonable to suppose that God has in some way indicated the source from which taxes should be drawn?" asked the Professor.

"Yes; that is my meaning," said Courtesie.

"Such a question I must confess has never before occurred to me," replied the Professor. "Political Economy as I have studied and taught it does not, I must confess, deal with God and His purposes. That is the province of Theology."

"Then I take it you reply in the negative, sir?"

"Well," said the Professor, "without definitely saying either yes or no, I may at least affirm that I know of nothing indicating such a divinely-appointed source of taxation.

"In other words, you reiterate in effect your statement that while nature has something to say about what we may or may not eat, she has nothing to say as to what we may or may not tax?"

"Yes; that is my position," assented the Professor.

"You will remember," resumed Courtesie, "what Allegori said during our conversation in the Hospital about Nature's protests. When he was eating improper food the invariable result was pain and distress; when he changed to a proper diet, he had comfort and benefit."

"Yes, I remember."

"Well, now, sir, don't you think that when certain systems of taxation are invariably accompanied by pain and distress in a Government that it is an equally clear notification from Nature that such taxes are improper?"

"An interesting analogy, at least," remarked the Professor. "But what precisely do you mean by pain and distress in a Government? A country hasn't feelings like a man."

"Those terms fairly describe the dissatisfaction, ill-feeling, resentment, sense of injustice and inequality and general social unrest which wrong taxes invariably occasion."

"And hence, I gather, you would infer that any tax which produces these symptoms is a wrong tax and stands condemned by nature," remarked the Professor.

"Yes, sir, that is my clear deduction. And whereas taxes on goods, internal revenue taxes, income taxes, personal property taxes, legacy taxes and business taxes invariably produce these effects, they all alike stand condemned," said Courtesie, firmly.

Then we have no tax in America that escapes sentence of condemnation," commented the Professor.

"Yes, you have one tax there, as every country has, that is perfect."

"How perfect?"

"I mean that does not in any degree rob the man who pays it of his earnings; and that never fails to represent precisely the price of the advantage he enjoys—in other words the tax I refer to is precisely equivalent to the thing for which it is paid, and is therefore in every case fair. It is the scientific and natural tax, that must inevitably be paid and be collected in every country and in every condition of civilization. Only," went on Courtesie, impressively, "in America you permit private persons to collect this tax for their private purses, whereas, here we collect it for the public revenue."

"You mean the rent of land, of course?" said the Professor.

"Exactly," replied the Official. "The rent of land, irrespective of improvements in or upon it."

"It is a plausible idea, I admit," said the Professor. "Of course as an economist I know that the rental value of land rises or falls with the rise or fall of population."

"Yes, and note—it *therefore* invariably represents the value of living in any community; it measures exactly what the protection of the government is worth to every citizen, or in other words what the public revenue ought to be. To put it in a phrase: '*population creates land value, and population creates the need for public works and services—take the one to pay for the other.*'"

"That is neatly put, at least," said the Professor.

"I think it is also the expression of a profound truth—it is the statement of the law which God has manifestly ordained to indicate the true source of taxation—for this law of land value accompanying population in its rise and fall is as universal and invariable as the law of gravitation," said the Official, impressively.

Meanwhile the carriage had been travelling through beautiful tree-shaded streets in the fashionable residence quarter, and the bright scenes on every hand had formed a picturesque background to what the reader may regard as a somewhat dry discussion.

CHAPTER IX.

IN THE SLUMS.

"Your theory," said the Professor, "is a very pretty one and in that respect it is like your city. I have certainly never seen a more attractive place."

"The correspondence, sir, is not merely incidental," replied Courtesie. "Our city is the confirmation of the soundness of what you call our Theory, for it is the result of its application."

"I scarcely feel disposed to admit that, pardon me," replied Henry. "We have several cities nearly as beautiful, conducted on what you would probably call the opposite theory. They are comparable with Tkswolfskin, that is, in their fashionable districts. Perhaps you will let me have a look at your slums, that I may make the comparison more complete."

"Certainly, sir," and Courtesie gave directions to the motor-man in the native language.

As the carriage came round a picturesque crescent at this moment the party were brought in view of a very comfortable and homelike villa, with a spacious lawn in front of it. An elderly man—looking very hale and prosperous—had just turned on the lawn sprinkler, and it was throwing a profuse and delicate cascade over a wide circle.

Courtesie stopped the carriage and greeted the old gentleman, who heartily returned the salutation. He then introduced the Professor, mentioning that the latter was a distinguished student of economics from America and in turn naming the citizen Symboli,—“also a student of that science highly reputed throughout this Island.” The gentlemen bowed simultaneously.

"We have been discussing the law of land-rent as we came along," said Courtesie, "and I am gratified to tell you that Professor Henry grants that our theory of natural taxation is at least a pretty one."

The Professor smiled patronisingly.

"Protective taxation, I prefer to call it," said Symboli. "It is 'pretty', if that is an adequate word for any law of God; but it is also true and unflinching, like every other divine law. *Land values, the creation of the community, for the community; labor values, the creation of the individual worker, for the individual.* You do not dispute the soundness of that principle, sir?"

"I do not see my way quite to granting it," said the Professor.

The old man looked at him with a nonplussed expression for a few minutes. "He will reply in the form of an illustration—he does not talk much; he is great on illustrations—observe carefully," whispered Courtesie.

"Perhaps, respected sir, you do not grant either that this method of watering the lawn is a sound one? It may be that you would give your approval rather to another system—more in this manner—"

So saying Symboli turned off the water from the sprinkler, unscrewed the hose-pipe connected with that implement, and placed the end of the hose in a large tub which stood on the lawn and again turned on the water, which now poured into the receptacle. Then picking up a watering can he proceeded to

a pump some distance away and laboriously filled the can, walked back to the lawn with it and began sprinkling the grass. When the can was emptied, he proceeded once more to the pump, refilled it, resuming his sprinkling labor. Then turning to the Professor, he made a gesture which plainly implied—"That is my answer to your position," and followed it with a bow which indicated that he had no further remark to make. Courtesie understood, and with a parting salutation gave word for the carriage to move on.

"Queer old chap, isn't he?" said the Professor.

"Somewhat eccentric, but always very much to the point. You read the interpretation of his illustration quite readily, I presume."

"Er— I'm not quite sure of that," was the reply. "If he meant to show that the ordinary way of watering a lawn by means of a sprinkler is better than the plan of doing it, so to speak, with the sweat of one's brow, he certainly succeeded."

"That was what he meant to show, and it only requires that you make note of the symbols he used," said Courtesie. "The volume of water beneath ground represents the natural fund of ground rent; the turning of the key which sets it at liberty is the presence of population; the hose through which it flows is the Single Tax, and the sprinkler is the public treasury, into which it goes and from which it is distributed for the good of the whole community represented by the lawn. This is what we may call the Natural method of watering a lawn. Now observe how he symbolized the unnatural method in vogue in some countries that we have heard of. The tub stands for the private coffer of the landlord, who, because he owns the land is wrongfully permitted also to own the land-rent. The hose leads into the tub—that is to say, the public revenue is made private property. But the lawn must be watered; in other words, the public expenses must be met. How is this to be done now? As you have well phrased it, the lawn is to be watered with the sweat of the individual citizen's brow, that is to say, by the state forcing each man to give up in the form of taxes some portion of his earnings, or of what his industry has accumulated in the shape of houses, goods or other forms of wealth. It puzzles me," concluded Courtesie, "how you can so clearly recognize the common sense of the lawn-sprinkler system without also seeing the beauty and fitness of natural taxation and the absurdity and injustice of the taxation of labor."

Perhaps it was to dismiss an inconvenient subject that the Professor here remarked upon the altered aspect of the district at which the carriage had come.

"Evidently," said he, "your Single Tax system fails to make 'all men equal.' I notice that the homes in this section are much more humble looking."

"We do not pretend that all men are or ever can be equal except in one respect, namely, equal in the freedom of opportunity," replied Courtesie. "We do not attempt the vain and impossible task of levelling either up or down the essential nature of men; government does its whole duty to liberty when it removes every artificial obstacle from the path, and thus secures a fair field

to every man in the enjoyment of his right to live, liberty and the pursuit of happiness."

"The people hereabouts are not of your rich class, then?"

"No; yet none of them may be called really poor. You may judge of their circumstances by their appearance," replied the official, and he indicated the passers by, who were almost invariably well dressed, cheerful looking, and evidently engaged upon useful business.

"I must confess I see no signs of poverty as that word is understood in San Francisco," answered the Professor.

"And why?" persisted Courtesie. "Because every one of these men is engaged in some useful or productive business, making fair wages and with no fear before his eyes of being thrown out of work or coming to want."

"But how can that be? Don't your factories sometimes close down? Don't employing firms fail? How can a working man always be sure of his job?" asked Henry.

"Business houses do sometimes break down through the faults of their conditions," replied the official, "but the results can never be wide spread or lasting calamity here, because the land is open. Close by the city there is abundance of vacant land free of access to any man who desires to employ himself, and the use of which he can have on condition simply of paying the ground rent as his sole taxes. There a good living always awaits a fair amount of industry, and under those circumstances no man will work for less than he can make by working for himself."

"But are not those vacant lots owned by your rich men, as a rule?"

Courtesie smiled. "Our rich men," said he, "are not quite so generous as to own lots they have no use for simply for the privilege of paying the annual value of them to the city. Please don't forget that the essence of our system is that there is no such thing among us as land-speculation."

"Ah—to be sure," said the Professor, smiling at his own blunder.

"No," went on Courtesie. "Because of this too, we have no such thing as want and the fear of want among us. We differ in outward estate in proportion as we have possessed talent and industry, but our poorest do not envy our richest, for no man possesses anything in this Island which he has not earned and given value for. You speak of our working-men. We do not use the phrase to indicate a class, for we are all workers; honest work of some sort is the only road to idleness here;—if a man cares to be idle, he must be so at his own expense. As for working-women, we have no such class at all, so far as regards employment outside of our homes. Women and children are not permitted to work in factories, etc., as our circumstances render such perversion of society unnecessary."

"But what about the slums?" said the Professor.

"You are now in the midst of the slums—this is the best I can do for you in that way, I am afraid," said Courtesie.

"You are surely jesting!" cried Henry.

"No, this is really the poorest section of our community occupied by those

who are willing to work. That I understand to be your definition of a slum."

"Astonishing!" ejaculated the learned man, almost involuntarily.

"Outside the bounds of our real citizenship we regard those who are unwilling, though able, to work. We have some such. This is where most of them live." This was said as the carriage turned down a street in which the houses had a neglected appearance, and the people were poorly dressed and had evidence of laziness and dissipation. Yet even here there was no sign of the horrible squalor to be found in the tenement districts of New York and London. The houses were poor and mean and far from cleanly, but they *were* houses, and they stood apart, with plenty of fresh air about them. In the midst of this little community stood a neat church, which Courtesie called attention to as the carriage passed.

"We think these people fit subjects for missionary dealing," said he. "Their trouble is moral shortcoming not economic inability. They are low in their ideals and addicted to drunken and dissolute habits. What they need is conversion, and we labor to convert them. But meanwhile, we give them no charitable doles whatever. They have the same opportunities as others, and must justly suffer if they will not avail themselves of their own powers. We hold with the great Apostle that "whoso will not work shall not eat."

"That seems pretty hard doctrine," said the Professor. "In our cities we have all sorts of funds and societies for the relief of just such unfortunates."

"Ah!" said Courtesie. "Because in your country they *are* unfortunates; they are disinherited and robbed of their opportunity. Having taken away their heritage surely the least you can do is to dole out charity to them. But here we do justice, and where justice reigns, there is no excuse for idleness, and no occasion for alms."

CHAPTER X.

SOCIAL PROBLEMS EN ROUTE.

"To the Public Treasurer's Department," were Courtesie's directions to the motor-man, as the carriage turned out of Shiftless Row, as the poor thoroughfare was called; and accordingly toward the centre of the city it was headed.

"So strong drink is a problem here as everywhere else," commented the Professor, thinking of the victims he had just seen.

"No, it can hardly be called a public problem," replied Courtesie. "It is a factor, and a lamentable factor, in some lives, among us, and a cause of poverty where the conditions make prosperity the easy and natural thing. But it is a purely personal matter, and not a great public problem; it is a cause of poverty and shiftlessness in some—in too many—individual cases, but certainly an *effect* of poverty in none. That is more than can be said of liquor drinking in any other country that I know of."

"We regard it is amongst the principal causes of poverty in the States," replied the Professor, "perhaps indeed, the one cause."

"Which is very superficial on your part, permit me to say," answered Courtesie. "In your slums, at least, I should suppose it was almost invariably a *result* of the conditions of life. Private monopoly of land is the real root of this and nearly all other social difficulties."

"But you have drunkards here as I have just seen, where land monopoly does not exist," remarked the Professor.

"We have some, undoubtedly. Depraved appetite and perverted nature are facts which must be acknowledged and which cannot be reached by social conditions however perfect. Christ's gospel is the only cure in such cases. But we have far fewer drunkards in proportion to population than any other country."

"And is not the saloon a powerful political factor as elsewhere?" demanded Henry.

"Have you seen any saloons in this city?" asked the other in reply.

"Well, now that you mention the matter I cannot say that I have. Do you mean that you have Prohibition in force?"

"No," replied the official. "But we recognize not only the danger of a saloon element in politics, but also of alcohol as a common beverage. We therefore guard against the existence of the one at all; and endeavor to minimize the other to the utmost extent."

"How do you manage it?"

Courtesie pointed to a plain, shop-like building they were passing at the moment. "That," said he, "is our solution of the question. That is a liquor store, owned by the government and in charge of a salaried official, whose business it is to sell liquor exclusively for consumption off the premises, between the hours of eight in the morning and seven in the evening. The manufacture, importation, and sale are controlled entirely by the government, and the quality of the liquor scrupulously inspected. There is no such thing as a public bar in the country, and no treating custom; indeed, no public drinking whatever. But the total sale of liquor is comparatively light. Our people are outgrowing the habit of using stimulants rapidly. Our conditions do not generate the feverish rush of business or the grinding wear of labor, and thousands among us have no use for strong drink at all, even as a medicine."

"That is very satisfactory" remarked the Professor. "But still you *have* drinkers."

"Yes; we recognize the right of a man to drink liquor if he wants to, but we discourage the habit in every reasonable way."

"In what way, for example?"

"Well," replied Courtesie, "we have text books dealing with the nature and results of alcohol in our public schools, so that our children are enlightened as to its dangers; and we have frequent popular lectures on the subject at the Public Institute, our Civic Lyceum, which I hope to tell you something of later."

"And don't you prohibit even in the case of drunkards?" enquired the Professor.

"No; liquor is sold to all who wish to buy it—that is, all who are of age,"

replied Courtesie. "Any man or woman anxious to give up the drinking habit may voluntarily register their names with our Health officer, who notifies all the dispensaries, and thereafter no liquor will be sold to such; or a husband may authorize his wife to give such notice for him, or *vice versa*. Our mission workers happily bring many victims of drink to this decision, and the absence of open temptation renders their struggle against the habit in nearly all cases successful."

At this moment the carriage happened to be passing a large store, which attracted the attention of Prof. Henry, and he enquired whether they were actually cursed in this model community, with the Department-store nuisance?

The official looked extremely puzzled.

"Nuisance?" he echoed. "Why do you speak of such stores as nuisances? We regard them as very decided blessings."

"We find them a source of much evil and suffering, and the ingenuity of our statesmen has been exerted in every way to suppress them," said Henry.

"Pardon me," replied Courtesie, but I think common sense would demand the suppression of such alleged statesmen. But let me hear the case against the stores."

"Well," replied the professor, "First, they cheat and deceive by their methods; they pretend to give bargains that are no bargains."

"If they indulge in fraud, the law ought to easily settle that," replied the Official; "and as to pretending to give bargains they did not give, I should think the intelligence of the customers would speedily set that right by leaving them without patronage."

"But, my dear sir, they buy on such terms that they are able to sell goods so ridiculously cheap!"

"Goods, you say. Do you mean articles that are good? In that case they do really give bargains, though you say they only pretend to do so."

This was something of a poser, but the Professor soon rallied.

"The main charge, however, is," said he, "that by this cheap selling they ruin and drive out the smaller retailers and thus cause widespread misery and suffering."

"But in thus injuring small retailers," commented Courtesie, "I suppose you admit that they benefit consumers? It is a decided advantage to a man who wants a hat, if he can get it for \$1 instead of \$3, is it not?"

"I admit that, of course," replied the Professor, "but what of the unfortunate small retailers and their families?"

"I have not forgotten them," replied Courtesie. "Is not their position in thus being driven out of their stores exactly the same as that of hand-compositors driven out of printing offices by the advent of the type-setting machine?"

"I suppose it is," acknowledged the Professor.

"Well, what is the remedy for such a misfortune? Would you say that such machines should be destroyed, or prohibited, or taxed out of existence?"

"No, of course that would be going backwards in civilization," said the

Professor, decidedly. "We must first let events work their own cure in such a case."

"And how do events generally work out, as you have observed them?"

"Well," said Henry, "the printers scatter. Some of them learn to work the new machines and so retain their jobs; others secure employment in offices where hand-work is still in vogue; others again go into other lines of business if fortune favors them so far, and I presume others possibly die of starvation."

"And why should any of them, who have health and strength, be in danger of starvation, even though they could find no other employer in the printing or any other line?" persisted Courtesie. "Why should not such men go and employ themselves independently when thus driven out of any particular business?"

"A man cannot employ himself if he has no capital to start on," replied the Professor.

"Why does he need capital? Suppose he should decide to take to the primitive occupation our father Adam was engaged in—tilling the ground for his own sustenance, he would need nothing but a few tools and vegetable seeds. Could not an earnest man easily get these on credit if he sought them?"

"Yes—but—" here the Professor significantly paused.

"Exactly," replied Courtesie. "I catch the full meaning of that *but*. You see clearly that the road is blocked by landlordism, whether the man wants to start in this humble way, or in the store-keeping line, or in any employment whatever. He can produce no wealth without the use of land, and he cannot get access to land in your country without paying tribute to an owner—tribute which amounts to all he can produce beyond a living poorer than a slave's. Is not that the *but*?"

"He cannot expect, of course, to use other people's land for nothing," replied Henry.

"Precisely. But you see the conditions in this country are free. We have no 'other people' who own God's earth in that way, as mere tribute takers. The path to the land is open and always open to everybody. There are no private barb-wire fences around land that is not in use. And so, we never hear of industrious people starving who are driven out of their chosen lines of business by reason of the progress of civilized methods which advance the well-being of the people generally. That is why the Department store is a blessing in this country, whereas it appears to be a curse in your topsy-turvy system—if you will pardon the expression."

(To be Continued.)

"THE whole trend of the age is to abolish personal property taxes and taxes on improvements and concentrate the taxes on community made values."—C. B. KEGLEY, Master of the Washington State grange in his annual address

LAND MONOPOLY; THE CURSE OF THE CENTURIES.

(SECOND PAPER.)

I—Rise and Growth of Land Monopoly in the United States. II—Beginning of the System of Land Grants. III—Railroad and Other Land Grants.

(For the Review)

By H. MARTIN WILLIAMS.

I

Land monopoly in the Old World, as was shown in my article in the May-June SINGLE TAX REVIEW, has been the growth of centuries, while in the United States it has attained its present alarming proportions during the last fifty years.

Had any one predicted prior to the Civil War period, that at the close of the next half century, millions of free American citizens would be landless and the vast public domain which was intended to be the heritage of future generations, frittered away by Congress on corporations, and enormous holdings amounting to scores of millions of acres acquired by individuals and corporations, domestic and foreign, he would have been considered the wildest sort of a visionary. But these things have come to pass, land monopoly has fastened its remorseless grip on these United States, and social conditions are rapidly taking on the form of conditions in Great Britain and most of the countries of continental Europe under which millions of God's children are robbed of their birth-right and compelled to pay some fellow-worm for leave to toil.

II.

It is my purpose in this article to deal entirely with the land grant system of the Government by which an empire has been wickedly squandered by our public servants to the enrichment of a few railway magnates.

The land grant system had its origin at an early period in our country's history. It began as early as 1824 when the Wabash (Indiana) Canal received a land grant of 90 feet on each side of the canal in Indiana. In 1827, it was given one-half of five sections wide in Indiana.

In the same year one half of two sections wide was given for a road in Ohio, between Sandusky and Columbus.

In 1828, 400,000 acres of land in Alabama, was given for the purpose of improving the Tennessee River.

In 1833, Illinois was authorized to make grants to aid canals and railroads, but she built canals.

In 1835, the Florida Railroad was given 30 feet on each side of its track, and 10 acres of land at the terminus, and the right to take timber for the use of the road from 100 yards each side of the track.

In 1836, the New Orleans & Nashville Railroad was given 80 feet wide "through such portions of the public lands as remained unsold," and depot plots not to exceed five acres each and not nearer to each other than 15 miles.

In 1846, there was given for the improvement of the Des Moines River in Iowa, one-half of five miles wide in alternate sections on each side of the river, and a like amount was given in the same year in Wisconsin for the Fox River improvement.

From this modest and insignificant beginning, there grew in twenty years, the stupendous land grant system which has long been a national scandal.

III.

From 1850 to 1870 Congress passed 160 acts, giving away the public lands to railroads. The first of these was introduced in the United States Senate by Stephen A. Douglas of Illinois, September 10, 1850, granting over two and one-half millions of acres in that State to the Illinois Central and Mobile and Chicago Railroad. During the next twelve years the grants were given by Congress in the States named below. In 1862, the system was changed from grants in States to the railroad corporations direct.

Grants by Congress in States were as follows:

Illinois.....	2,595,053	acres.
Mississippi.....	2,062,240	"
Alabama.....	6,576,220	"
Florida.....	2,360,112	"
Louisiana.....	1,578,720	"
Arkansas.....	4,878,148	"
Missouri.....	2,985,150	"
Iowa.....	6,987,526	"
Michigan.....	4,712,478	"
Wisconsin.....	3,758,434	"
Minnesota.....	9,892,041	"
Kansas.....	13,615,000	"
<hr/>		
Total in States.....	62,001,122	"

Grants to R. R. Corporations from 1862 to 1870:

Union Pacific.....	12,000,000	acres.
Central Branch Union Pacific.....	245,166	"
Kansas Pacific.....	6,000,000	"
Union Pacific, Successor to Denver Pacific... ..	1,000,100	"
Central Pacific.....	9,100,100	"
Burlington & Missouri River.....	2,441,000	"
Sioux City & Pacific.....	60,000	"
Northern Pacific.....	47,000,000	"
Oregon Branch Central Pacific.....	3,000,000	"

Oregon & California.....	3,500,000	acres.
Atlantic & Pacific.....	42,000,000	"
Southern Pacific.....	9,520,000	"
Stockton & Copperopolis.....	320,000	"
Oregon Central.....	1,200,000	"
<hr/>		
To R. R. Corporations direct.....	137,386,366	"
To R. R. Corporations in States.....	62,001,122	"
<hr/>		
Total to railroads.....	199,387,488	"

Enough land given by Congress as a free gift to the railroads to make 1,246,171 farms of 160 acres each. Or put it in another form, it is an amount greater by 10,810 square miles than is contained in the six New England States, New York, New Jersey, Delaware, Maryland, Pennsylvania, Ohio, Indiana and Kentucky!

To the land grants to railroads must be added the grants for canals, river improvements and educational purposes, so that the account stands:

To railroads.....	199,387,366	acres.
For canals.....	4,405,986	"
For river improvements (estimated).....	700,000	"
For educational purposes.....	77,493,162	"
<hr/>		
Total amount.....	281,986,514	"

The amount of land thus given away is greater by nearly 30,000 square miles than the combined area of all the States east of the Mississippi and north of the Ohio rivers.

Of the lands granted for educational purposes, it may be said that had they been retained by the States and their usufruct applied for the benefit of the institutions of learning for which they were intended, they would have served a most beneficent purpose, but those lands have largely passed into the hands of speculators and private owners, the colleges receiving only a moiety of their values.

A SINGLE TAX MONEY SYSTEM.

(For the Review.)

By S. TIDEMAN.

Money and governments are necessary adjuncts of civilized life. The necessity for each is consequent on the division of labor. Consequent on government are land values and—taxes.

Between the Land Values Taxing system and the money problem is a close logical connection. Reduced to their last analysis as working proposi-

tions, the Single Tax fiscal system includes the rational money—a Single Money system, too—or rather, the two merge into one. In passing, it may be stated that throughout this article the word Single Tax should be understood to mean The Single Tax unlimited—the ultimate desideratum.

At present moneys are of two kinds (and more varieties). 1st. Interest bearing bonds, whose functions are two fold: to save monopolies from taxation, and to bring their owners a revenue at public cost, even when stowed away idle in safety vaults. These are for the wealthy. 2nd: Common money for common people, whose business it is to pay taxes. This complicated arrangement, though ingenious, will not fit into the Single Tax system. Then, what will?

The requirements for an ideal system are the same as those of scientific engineering—and scientific taxation—that at the smallest possible cost it shall combine safety and simplicity with perfect fulfillment of its functions, including that of self adjustment to any reasonably anticipated variation in the duty imposed on it.

Smallest possible cost excludes interest bearing bonds. It will also exclude the present practice of placing gold and silver in large amounts into holes in the ground in Washington and other places at public expense as fast as the metals are dug out of holes in Colorado and elsewhere, preventing them from serving any useful purpose whatever to man. Clearly the money system of the future must release all this buried wealth to serve industry.

But should not gold and silver be used as money? Yes, perhaps. The practice will be harmless and perhaps useful if at the user's own cost. The government's business with the precious metals as money should be that of coiner, public weigher and measurer, for the guarantying of quality and quantity. With this, the metallic "standard of value," barter money, may well be expected to continue in circulation so long as any one cares for it. The accepted idea of its necessity will ultimately crumble for want of a foundation and the practice in due time die out. Under the Single Tax system the only real and operative standard of value, no matter what the money, will be the natural and true one, labor.

When land value becomes recognized as the rightful and only true revenue of the government, paper money, if used, will be on solid base. Economic rent must then sustain the government's currency obligation. That paper money, now a well established institution, will come to be used to such extent as this foundation will safely carry the value of it, may well be taken for granted. Beyond this limit its volume cannot expand. The Single Tax will take care of that, by removing the surplus. Economic rent, the social product of industry, is the surplus which trade must always yield up. Money, a measure of values and a tool for the facilitating of exchanges, spreads out into the general trade from the government's disbursements in payment for service. All wealth comes from land. And as the movement of money is in opposite direction to that of the wealth or service for which it exchanges, its ultimate destiny is rent. Its legitimate mission is then fulfilled, and the Single Tax

returns to it the treasury. With this course assured the value of government paper currency can not depreciate because its volume can not swell beyond the needs of trade and its redemption will be part of its function. Between the public disbursements and collection of the tax by the outflow of money to the trade and the orderly draining off of the surplus, both proceeding with equal regularity, the value of the government's currency and its adequate supply for general business become equally constant.

Other things remaining normal, land values necessarily rise and fall with the amount of currency in circulation, or—to put it a different way—what money, trade and industry can spare, is absorbed by rent. It follows that any superfluity which, if permanent, might tend toward depreciation, will be taken up by the tax and return to the treasury, while a scarcity, with like certainty, must produce the opposite effect of reducing the inflow by reducing the assessable value of land. In short, the Single Tax on the value of land will automatically govern and maintain the general supply of money at the equilibrium necessary for free and undisturbed trade and commerce.

The money of the future, replacing all others through growing estimation of its reliable qualities, meeting all requirements as the Single Tax system gains application, stability and public understanding, will naturally come to be paper money, issued by the government for the payment of public expenses, no more and no less, and collected back as land value tax, or economic rent. Monopoly eliminated, the value of land reflects the material value of government service, is exactly equal to it, and really represents the surplus production of wealth over and above producers' earnings. Its office is to maintain the service. The issuing of money by the government to pay its cost will thus practically amount to a mode of distribution, accounting checks which certify that the receiver is entitled to so much wealth, of whatever kind and at any time he may choose, from this surplus in the general stock in payment for services rendered. This money when so exchanged—the claim being thereby canceled—automatically finds its way back to the treasury, through the land value tax, as soon as the requirements of trade releases it to the demand of rent, its mission being fulfilled. Having served all legitimate purposes, it goes back from whence it came.

The natural way for government to collect its revenue is to take its share of the produce from the public domain. By the issuance and collection of the money, considering the market as the storehouse, this becomes, in all practical essentials, accomplished, with the smallest cost and without interference with individual freedom. And here may be pointed out the true reason why the issuing of money must be considered as strictly and exclusively governmental functions, for no other body can have the right to tax. The issuing of legal money, under whatever mode and pretext, constitutes a taxing power.

Thus the Single Tax system, in attaining its perfection, will, by natural selection, make its government the sole Bank of Issue. It will, so to speak, become its own money system and its own banker, without either taking the government into the banking business or letting the banker into the government business.

That the government's revenue should be regulated by its expenditures is nothing new. It is so now. But it is done by indirect and more or less concealed methods whereby the cost to the workers, of all grades and professions, is increased beyond all possible calculation. The Single Tax on the other hand, will so regulate the government's revenue, directly consequent on its expenditures, as to effectually shut off all the parasites.

To the argument that this system will facilitate governmental profligacy the answer is, that to a free people the government is the servant. If the citizens want superfluous extravagant service in any line, they can have it. But with the Single Tax they will know the cost, will know who is paying for it and that their labor must make up for any waste. Do they desire simplicity and frugality in their public affairs, it is in their power so to order it. Taking all imaginable factors into consideration, it seems reasonable to predict that under such conditions the tendency of government will be toward practical economy. Those in public and private life alike will be materially and ethically interested in securing the best service at the lowest possible cost.

THE SIMPLE YET SOVEREIGN REMEDY.*

A Wholly New Method of Propaganda.

(For the Review)

By S. L. MOSER.

Since the revival of the international Single Tax movement, by Mr. Joseph Fels, there is demand for the study of Propaganda methods that shall be the most effective in securing the adoption of the Single Tax, with the least expenditure of time and money.

Having given some time to the study of Propaganda methods, I submit views thereon for criticisms and suggestions.

Because the adoption of the Single Tax would benefit financially a great majority of the people, I have long cherished the notion that an effective appeal might be made to these beneficiaries in such a way that the educational work might be conducted on a self-sustaining business basis. In fact, I put this theory to a partial test, in 1897-8, to support Mr. John J. McCann in his nu-

*In this article Mr. S. L. Moser, of St. Louis, Mo., presents a new method of propaganda. We call special attention to the care with which this plan is outlined. To us it seems entirely feasible, providing only the necessary practical knowledge is enlisted in its operation. We invite comment upon Mr. Moser's plan and we trust the Fels Fund Commission can be induced to examine it. We believe that aid can be enlisted in its support from many quarters. This will be necessary at the start, but the chief recommendation of this novel method of propaganda is that it promises to become self-supporting at an early date.—Editor *Single Tax Review*.

merous but unsuccessful legal proceedings to defeat occupation licenses and taxes on personal property, because, as he contended, they were in conflict with Sec. 4 of Article II of the Bill of Rights of the Missouri Constitution, which is as follows: "That all constitutional government is intended to promote the general welfare of the people; that all persons have a natural right to life, liberty, and the enjoyment of the gains of their own industry; that to give security to these things is the principal office of government and that when government does not confer this security, it fails of its chief design."

Assuming that a Supreme Court would give a Single Tax construction to the Bill of Rights, I personally presented to several hundred tax payers reconstructed tax bills as they might appear, if the Single Tax were in operation, and thus raised most of the money required for that campaign. In every case I was accorded a courteous and attentive hearing, and a fair mental attitude towards natural taxation was easily developed. I should state also that the tax payers I visited were, with few exceptions, not Single Taxers, as I wanted to demonstrate my theory by appeal to business men, on a business basis, independent of preconceived notions in favor of the Single Tax.

The adverse decisions of the Supreme Court put an end to these experiments.

I am still profoundly impressed with the educational value of the *argumentum ad hominem*, and hence present some reasons why I believe this method will be of paramount importance in producing the intelligent public sentiment that will write the Single Tax into our codes and constitutions—state and national.

The benefits that will follow the adoption of natural and scientific taxation are clear, definite and tangible. The most concise statement of these benefits, as formulated by Henry George, is the following paragraph from Chapter II, Book VIII, "Progress and Poverty":

"What I, therefore, propose, as the simple yet sovereign remedy, which (1) will raise wages, (2) increase the earnings of capital, (3) extirpate pauperism, (4) abolish poverty, (5) give employment to whoever wishes it, (6) afford free scope to human power, (7) lessen crime,) (8) elevate morals, and taste and intelligence, (9) purify government, and (10) carry civilization to yet nobler heights is—to appropriate rent by taxation," or, "to put the proposition into practical form—to abolish all taxation, save that upon land values."

As Thomas G. Shearman gave special attention to the fiscal side of this "remedy," the following paragraph from Natural Taxation (Page 199) is important in this connection: "The adoption of a natural, intelligent, and scientific system of taxation (1) would bring about a just distribution of wealth, (2) would give a perpetual stimulus to industry and production, (3) would greatly increase wages, (4) would increase the profits of capital, (5) would give a security to property now unknown, (6) would encourage manufacturers, commerce, and agriculture, and (7) would incidentally solve many social problems which under present conditions seem almost insoluble."

Here are two separate inventories of benefits that may be conjured with.

Those that are capable of definite financial measurements will amount to billions annually, and are the foundations for the soundest business appeals to tens of millions of beneficiaries. Other items of these inventories of even greater importance are to be classed as moral, patriotic and spiritual. Still others are readily suggested to students of these volumes.

The U. S. Census demonstrates that more than one-half of our population have no title to land values, and a little investigation will prove that more than two-thirds of those who own land would be greatly benefitted, if improvements and personal property should be exempt from taxation and all revenue raised by an exclusive tax on land values.

What I would propose, therefore, is to present a clear, brief, simple and forceful business proposition to each man as nearly as may be, according to his condition, setting forth the personal and public benefits that will follow the adoption of this "Simple remedy," to the end that he may be induced to purchase a subscription edition of the books presenting this philosophy, for "until there be correct thought, there cannot be right action; and when there is correct thought, right action *will* follow."

A SINGLE TAX RATE IN ST. LOUIS.

For many years land improvement values have been assessed separately in St. Louis. While the President of the Board of Assessors claims that 60 per cent. of the market values are assessed, as a matter of fact, the real average is less, yet I have deduced a tax rate from the official figures, so that when a man's tax bill is re-constructed he may know it is a practical illustration from existing assessments.

The following were the sources of revenue for municipal, school and State taxation on real estate, personal property, franchise using companies and occupation taxes for the year 1908.

I. ASSESSED VALUATION OF TAXABLE PROPERTY.

Real Estate (Land Value).....	\$198,357,550
(Improvements).....	189,155,060
Personal property.....	83,050,840
Steamboats.....	173,540
State Board of Equalization.....	35,538,273
Total.....	\$506,275,263

Total yield on above at tax rate of \$2.17—\$10,986,173

Other revenues were as follows:

II. GENERAL PROPERTY AND BUSINESS TAXES.

Merchants' License.

Stock, \$34,789,521 at 92 cents.....	\$320,063.59	
Tax on sales \$1 per \$1,000.....	289,214.26	\$609,277.85

Manufacturers' License.		
Stock, \$33,733,431 at 92 cents.....	\$310,365.06	
Tax on sales \$1 per \$1,000.....	219,316.99	\$529,682.95
Steamboat Tax (10c on \$100 valuation) \$173,540.....		173.54
Tax on Foreign Insurance Companies.....		\$132,677.81
Total.....		\$1,271,812.15

III. OTHER BUSINESS LICENSES.

Commission Merchants.....	\$18,650.00	
Vehicles.....	92,203.75	
Banks and Financial Agents.....	7,337.50	
Insurance Companies.....	22,200.00	
Real Estate Agents.....	9,800.00	
Ordinaries.....	14,030.00	
Merchandise Brokers.....	9,650.00	
Junk Shops and Wagons.....	9,210.00	
Peddlers and Hawkers.....	19,262.85	
Pawnbrokers.....	10,200.00	
Mercantile Agents.....	1,300.00	
Sales Stables.....	625.00	
Photographers.....	2,775.00	
Billiards and Ten Pin Alleys.....	8,890.00	
Engravers.....	220.00	
Lumber Measures.....	15.00	
Garbage Remover.....	240.00	
Milk Vendors.....	949.00	
Weighers Tickets.....	24,822.55	
Total.....		\$254,480.65

GENERAL LICENSES.

Bicycles.....	\$3,203.00	
Hotels and Boarding Houses.....	4,512.00	
Fortune Tellers and Clairvoyants.....	7,425.00	
Auctioneers.....	4,250.00	
Railway Ticket Brokers.....	350.00	
City Weigher.....	50.00	
Theatres and Exhibitions.....	20,095.00	
Intelligence Office.....	5,250.00	
Bill Posters.....	60.00	
Flying Horses.....	120.00	
Shooting Galleries.....	450.00	
Vault Cleaners.....	300.00	\$46,065.00
Total Revenue, I,II, III, IV.....		\$12,558,530.08

This estimate does not disturb existing licenses on dogs and saloons, both of which are subject to police regulation.

The problem is to raise the \$12,558,530.08 from the following:

LAND FRANCHISE VALUES.

Assessed by President of City Board of Assessors

Land value (without improvements).....	\$198,357,550
“All other property” (Franchise values).....	12,334,000

Assessed by State Board of Equalization

Road beds and superstructures without buildings thereon	9,158,735
“All other property” (Franchise values).....	\$16,062,400

Total.....	\$235,912,685
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A tax rate of \$5.32 on the \$100 on this amount would produce \$12,558,530

The President of the City Board of Assessors of St. Louis assesses property at 60 per cent. of its actual value, while the property in St. Louis assessed by the State Board of Equalization does not exceed 31 1-3 per cent. of its actual value. If the land and franchise values of the latter were assessed on the valuation as the former, the last two items would be \$45,398,460.00 instead of \$25,221,135.00, and the above total would then be \$256,099,010.00 instead of \$235,921,685.00. With such an equalized assessment the tax rate would be \$4.90 instead of \$5.32.

If 100 instead of 60 per cent. of the foregoing values were assessed, the total would be \$426,831,383.00, and the rate necessary to raise \$12,558,530.00 would then be only \$2.94 on the \$100.

I should, of course, anticipate the question, “Will the exclusive taxation of land and franchise values in St. Louis bankrupt the landlords?”

Land and franchise values, as now assessed, produce \$5,119,500 at a tax rate of \$2.17 on \$235,930,685.00. The *actual* land and franchise values, from official findings, *after the payment of this contribution*, are \$426,831,383.00 and the additional burden of this amount through a Single Tax assessment would be \$7,439,030. A net of 5 per cent. income (a conservative estimate) on \$426,831,383 would be \$21,441,569.00. Deducting from this income \$7,439,030 we find that the owners of land and franchises would still retain an annual net surplus of \$14,002,539 after the payment of the total budget of \$12,558,530. But, under natural taxation, there would be a great diminution of public expenses. There would be a great saving in the assessment and collection of the revenues. The License Department, which now collects \$1,572,357 from merchants and manufacturers and other occupations could be abolished. The absolute power to determine the expenditures of this Department is now lodged with the Police Commissioners and the Municipal Assembly, under the law, is commanded “to stand and deliver under penalty of forfeiture of office and disfranchisement.” Such a tyrannical system necessarily breeds extrava-

gance. Great economy in this Department would follow a civilized system of taxation.

CLASSES OF BENEFICIARIES IN ST. LOUIS.

The census of 1900 shows that 22.8 per cent. of all families in St. Louis owned their own homes and that 77.2 per cent. lived in hired homes, and that the total number of homes, owned and hired, was 121,123. The 94,319 families living in hired homes would all be greatly benefitted by the application of the Single Tax, and a little investigation shows that fully two thirds of the 26,804 amilies who owned their own homes would also be benefitted thereby; so that 112,188 families, or 92.6 per cent., when fully informed, should be enthusiastic supporters of the simple remedy of Henry George.

About 30,000 persons and corporations are taxed on personal property but have no real estate. Something over 30,000 merchants and manufacturers, and other business men pay licenses and occupation taxes which are levied and collected under repulsive inquisitorial methods. The burden of taxation would be lifted from all these persons and the measure of benefit to each beneficiary, whatever his vocation, should be presented to him as completely as possible.

The following figures illustrate the essentials for a reconstructed tax bill for a home owner who would be benefitted.

Assessed value of improvements.....	\$3,500.00
Assessed value of personal property.....	450.00
Assessed value 30 foot lot at \$35 per foot.....	1,050.00
	<hr/>
Total.....	\$5,000.00
At tax rate of \$2.17, present tax is.....	108.50
\$1,050 (Land value alone) at \$5.32.....	55.86
<i>Decrease in tax bill</i>	<i>\$52.64</i>
	<hr/>

A sample tax bill of the brother whose land values are relatively large as compared with personal property and improvements, would show as follows:

Value of improvements.....	\$16,390.00
Value of personal property.....	7,500.00
Value of ground alone.....	52,000.00
	<hr/>
Total.....	\$75,890.00
At tax rate of \$2.17 present tax.....	1,646.81
\$52,000 (Land value alone) at \$5.32.....	2,766.40
	<hr/>
<i>Increase of tax bill</i>	<i>\$1,119.59</i>

I would give proper consideration to the man who would be thus adversely affected. I would admit to him that he is not responsible for the existing

system of taxation, but that the demands of justice require this change; that according to the census of 1900, in St. Louis, 92.66 per cent. of the families will be greatly benefitted by natural taxation, that a campaign of education is now in actual progress to adopt this new system of taxation, and that his best interest will be subserved by securing the literature we offer, so that he may adapt himself to the changing conditions, with as little inconvenience and hardship as possible.

The great difficulty experienced by all book canvassers is effectively overcome by the intelligent use of such data, which insure a courteous and favorable hearing. Every man is willing to be interviewed about his own tax payments, when he realizes that a movement well accredited and in the utmost good faith, seeks his co-operation for his own relief and which, at the same time, will promote the highest public welfare.

A most convincing appeal can be made to the great army of wage earners because of the "simple remedy which will raise wages." Thomas G. Shearman on page 204 of "Natural Taxation," shows that as a result of a tax on ground rents, "The effective demand for labor could not fail to increase by more than one-third, and this would cause a rise in wages of fully 100 per cent." Again on Page 203, he says: "As the purchasing power of laborers would be increased at least 15 per cent. from the instant at which taxes were taken off their purchases, an increase of demand to that extent may be assumed as certain, subject to such reduction of demand as might be caused by the reduced profits of the not more than 50,000 families, who would suffer any loss of income through the new taxation."

The "remedy which will raise wages" from 65 to 115 per cent., and at the same time, be fair and just to all men, is one of conjuring power, and deserves the most comprehensive consideration of constructive propagandists.

THE SUBSCRIPTION CANVASSER.

The success of this book proposition will require the services of a host of able, earnest and intelligent men and women, hence, such wise and liberal provisions must be made for them as will insure the best results.

The canvasser must not only have a thorough and very familiar knowledge of the proposition he presents, but must receive liberal pay for efficient services.

Individual sales must be large enough so that a few of them each day may yield fair pay on a commission basis. He should sell no book in cheaper form than a substantial cloth binding.

The "canvass" put into his mouth and the "prospectus" put into his hands should be brief, simple and forceful, yet complete, philosophical and dignified.

He should be made to feel that he is backed by a movement relatively as great and effective as the proposition he presents, so he may convince with ease, and secure his subscription with as little expenditure of time as possible.

In the business world, it is customary to make guarantees concerning new inventions and new and novel products, or to sell them subject to approval,

with time limit. *It seems to me that it would be excellent business prudence to issue a good and solvent guarantee with the proposition we present.* The items of the inventory of benefits, as above set forth by Henry George and Thomas G. Shearman, would be the basis of this guarantee. After the agent has carried conviction to his auditor on a few fundamentals, and has awakened curiosity as to others, without satisfying it, he might conclude in substance as follows: "You cannot afford to take time just now to pass judgment upon the various items in the inventory of benefits that would follow the adoption of this philosophy. If you were confident that the results here predicted would be realized in fact, you would want to place these volumes by the side of your *most necessary and sacred books for study and reference.* As we have the utmost confidence in the realization of these benefits, we give you a guarantee that if you will buy these books and read them *fairly and impartially,* and if your candid judgment then leads you to believe that the benefits promised will not follow the adoption of natural taxation, we pledge ourselves to return your money at any time within one year and take the books."

The guarantee will enable the agent to economize his time, facilitate the closing of subscriptions, and avoid controversy at his pleasure, by proposing that his auditor shall get his information direct from the masters, after pledge for fair and impartial reading. A fair mental attitude of the buyer towards the philosophy is of the highest importance from a Propaganda point of view.

Taking all these data into consideration, the liability incident to such guarantee would, in my estimation, be very small, but however small it might be, it should be issued in the most approved form, and with unquestioned assurances of solvency and good faith.

A small percentage of the gross receipts, say one or two per cent., might be placed in trust to indemnify the underwriters of the guarantee against possible loss from redemption of books.

My chief concern has been to develop an effective programme by which Single Tax literature may be presented to the masses and, at the same time, make the work self-sustaining. If this can be done, practical organization to give effectiveness to the new education would follow immediately, as a matter of course, for the central organization should be supplied with the names and addresses of all purchasers, as well as pertinent data concerning church and party affiliations, age, education, employment, wealth, social condition, etc. Such data would be exceedingly helpful also in placing *The Public* and SINGLE TAX REVIEW on a self-sustaining basis, and immensely enlarge their spheres of usefulness.

MATTER FOR SUBSCRIPTION EDITIONS.

A considerable number of purchasers, in the aggregate, will want the complete works of Henry George with his life by Henry George, Jr., and such sales should be encouraged. But the subscription editions for the masses should omit some of these books, especially the "Science of Political Economy."

Such an edition should, in my estimation, include supplemental matter from other sources also.

From the works of Henry George, the following are of primary importance: "Progress and Poverty," "Social Problems," "Condition of Labor," and "Protection or Free Trade." Next in importance, "The Perplexed Philosopher," and the "Miscellanies" in Volume 8, Pages 133 to 345.

The supplement matter which seems to me very desirable for a general subscription edition is as follows: "Story of my Dictatorship," "Natural Taxation" by Thomas G. Shearman, "The Prophet of San Francisco," and "A Single Tax Review of the Trusts," by Louis F. Post, as well as "Post's Outlines," especially the diagrams with elementary explanations. In this combination, I would also include a simple treatise on The Initiative and Referendum. When a man becomes imbued with the new political economy, he will at once become interested in the Initiative and Referendum as one of the most important agencies to secure its adoption. Moreover, political freedom logically precedes the application of economic freedom.

The amount of matter in "Progress and Poverty" is larger than that of any other volume in the series and might be made the standard size of all the volumes in the subscription edition. In the second volume I would suggest that "Social Problems," "The Condition of Labor," and "The Story of my Dictatorship" be included. All of them would make a volume with less matter than in "Progress and Poverty." "Protection or Free Trade" and the "Perplexed Philosopher" would make another volume slightly larger than "Progress and Poverty." The other matter indicated, together with other pertinent matter to be selected, would make volumes 4 and 5.

If the life of Henry George should be included in this edition, the "Prophet of San Francisco" should be omitted.

It might be well to consider also the advisability of constructing a single Octavo or Quarto volume, with two columns to the page, to contain all the matter contemplated for these five volumes. A volume similar in make-up to Smith's Bible Dictionary, would easily contain this matter and would be very convenient for study and reference.

The form and contents of such edition is merely suggestive at this time. The first important question requiring careful answer is: "Can subscription books giving the Single Tax philosophy and the benefits of "The simple yet sovereign remedy" be sold quite generally throughout the United States on a successful and self-sustaining business basis?"

If the answer is in the negative, in the language of ex-Senator Cockerel, I would say, "I am from Missouri and want to be shown" the defects of the plan to the end that they may be overcome. If an affirmative answer is given, then the managers of the Fels Fund may make assurance doubly sure by their helpful co-operation in the development of this proposition.

P. S. I have been requested to state something more concerning cities and towns where land and improvement values are not assessed separately.

In only a few of our great cities, such as New York, Boston, and St. Louis, are land and improvement values assessed separately. While in Massachusetts and California, and possibly in other States, assessors are required to assess farm lands separate from the improvements thereon, the laws do not seem to be well enforced. Although few cities give separate figures on land and improvement values, as a matter of fact, the assessing officials, as I am informed, very generally keep private memoranda concerning land values to aid them in making their assessments. City and county assessors and ex-assessors may be relied on to help obtain the land values in their respective communities. Real estate men also possess such information. The record of transfers of vacant lots is also another source of the information desired.

I am persuaded that in most agricultural communities information as to values of land, separate from improvements, can be compiled with comparative ease to illustrate the benefits that will follow the adoption of the Single Tax in farming communities. With a few pointers from Thomas G. Shearman, any intelligent farmer could make a fair approximation as to the measure of his land values apart from his improvements.

When the proposed canvas shall be put into systematic operation in any given community, the ways and means will not be wanting to give intelligent direction to the individual and public discussions of the items in the inventory of benefits of "The simple yet sovereign remedy." The local press may then be expected to give fair and impartial discussions on this subject.

FELS IN THICK OF BRITISH FIGHT.

Indefatigable Philadelphia Soap Man a Power in Liberal Struggle to Break Down Landlordism.

Joseph Fels, founder of the Fels Fund of America of which Mayor Tom L. Johnson is the treasurer, is in the very thick of the land value tax fight in Great Britain. He is speaking almost constantly, and in addition is writing and scattering broadcast literature bearing on Henry George's principles.

The Woolwich *Pioneer* of June 18, reports a meeting addressed by the indefatigable Philadelphia soap maker and it refers appreciatively to "his quaint Yankee humor," saying that it caught the crowd. His speech in part follows:

He was not himself interested in the fact whether a few more, or a few less, people had been trained on farm labor colonies, but what he had done, had tried to do, and was still trying to do now with his time (because he put ten hours per day into it), and with the little money he had was to open farm labor colonies, and push forward the idea of getting back to the land as an object-lesson, and for the purpose of creating land hunger. Until men and women have the proper hunger for the land they will never get it, and until they pro-

perly know of what use the land is they will never demand it. In all this work connected with the land, that had been in his mind. He did not believe that they could get land, houses or wealth by doing anything else than starting on that basis. The basis is the land. (Applause). They could only put the land into use by taxing it into use, and they would never get the landlord to get rid of his land until they made his taxes more than his receipts. (Applause). In order to get those taxes they must, first of all, know what the land is worth, and it was that very knowledge that the landlord in England tries to hide. No one knows the value of the land around that square, and that there is separation in the value of houses and land they well know. They must insist that those who have the land, which is usually worth two or three times the cost of the houses upon the land, should disclose its value, and that the taxation on this value of the land shall come out of the pocket of the landlord, instead of the owner of the houses. He had no doubt that there are in England today $1\frac{1}{2}$ millions of men and women on the borders of starvation. That is an unnatural condition in which the English people should find themselves. That was a condition brought about by monopoly in land and special privileges held by a few, and by a few he meant about 7,500 landlords in England, who practically own two-thirds of the land of England. The man who owns the land owns the people. (Loud applause). Until they corrected that they would have neither Socialism, nor freedom, nor land, nor living. Beginning at the right end, they would ultimately have these, because the teaching of Henry George (whom he had the pleasure of knowing when alive, and whom he followed as closely as he knew how, and would do as long as he lived) go to show that monopoly in land deprives the common people of the right to live, and without the right to live they might as well lie down and die. (Applause). Wealth is all right, capitalism is all right, but both had been created by the use of the land; whether that use has been in the cities, in the parishes, in towns or the country. The man who owns the land owns the people. It may be said that England should buy her land. No, why should they buy that which belongs to them? (Hear, hear). They should tax the land into use, and when they taxed the land into use, the landlords would let go. Until the landlords let go the people were going to starve to death; and so long as the people allowed the landlords to stay as they are they deserved to starve to death. (Applause). Let he who would be free first strike the blow. (Hear, hear). Unless the common people of this country, of whom he saw several thousands around him, would take things into their own hands, they would never be free. (Hear, hear). Such a man as himself was, to a certain extent, free, because he had had the cunning to take advantage of the land question. He said that not in shame, but in pride, by reason of the fact that he was spending that which he had unduly gained to wipe out this damned condition. (Laughter). It was an odd thing that he did not know of many landlords in England who were doing that. He knew plenty of landlords who were trying to destroy the Budget, or that part of it which deals with the land, because they know that it is the thin edge of the wedge. The first thing is to wrest the land from the

hands of these people who didn't use it, who do not know how to use, who would not use it, but who will use men and women to enrich themselves to continue their monopolies. The people paid the landlords tax to do their work. He maintained that the land question is at the bottom of this poverty question. (Hear, hear). It had been proved, and could be proved, to everybody because, as they knew, a man who got a little bit of land, whether in city, town, village or country, carved out his own way. (Applause). He said the houses amounted to nothing; they were created by human labor, and more would be created by human labor. The reason there are not sufficient houses for all the people is because they could not get hold of the land on which to put a house. The fact that they could not get land of their own stands in the way. They wanted the landlord to pay so much for the use of the land that he would be choked off it. (Applause). "I do not claim to be a Socialist, Tory or a Liberal," said Mr. Fels. "I am all of them." (Laughter). "I am a Tory because I have got something that don't belong to me; I am a liberal because I say I am going to give it away—and don't do it— (Laughter). And I am a Socialist because I believe in the common people. (Laughter). There you have me." (Renewed laughter). "This little bit of the budget bill," continued Mr. Fels, "which provides for the separate assessment of the land, and $\frac{1}{2}$ d, in the £ on the capital value as a tax is the most important thing about the budget. I was going to call it a damned budget because in it many features are damnable. But the one thing that redeems it is that part which provides for a separate valuation.

After some remarks by Mr. Skirrow, questions were invited.

A man in the crowd stated that for fifteen years land in Plum-lane, Plumstead, had been lying idle, and had been the receptacle for dead cats. Since the budget had been introduced the owner had put it up for auction in thirty lots.

Mr. Fels remarked that the man had been averse to giving the owner's name—it was Mr. Harper. (Laughter). And he understood that he was a member of the borough council. He (Mr. Fels) did not know whether many of the plots referred to had been sold. But it had been asked why had the owner put them up at auction? Because he thought the budget bill was going to tap his land values, and he wished to get clear. If Mr. Harper had sold thirty lots, perhaps thirty people had bought them. If thirty people had bought them, thirty people might build houses. If thirty people were going to put up houses, who got work—the men of Woolwich or Mr. Harper? (Applause). Here you have the effect—a mere rain drop—of the taxation of land values. What in the name of Heaven will come to pass when land value taxation is in force on the whole of the land of the country? (Laughter and applause).

THIS magazine is the only one in the United States that gives the history in full of the greatest movement of modern times.

WHAT IS THE SINGLE TAX?**(For the Review.)*

By DANIEL KIEFER.

Adam Smith in his "Wealth of Nations" referred to the absence of want in what were then the British Colonies of North America. He also showed the cause of this state of affairs. He said it was due to the easy access the colonists had to the vast natural resources of the country.

These same natural resources exist today and on account of progress in invention, and increase of population, are capable of far greater productivity than in Adam Smith's time. But the workers no longer have the easy access they once had because the land has almost entirely become private property.

The contrast between the distribution of wealth among us today and what it was when the country was still new may be shown by the testimony of many others besides Adam Smith. It all clearly shows land monopoly to be the main cause of poverty and all its resulting evils.

The way to cure an evil is to remove its cause. Poverty can be abolished by destroying its cause—land monopoly—and the Single Tax is the easiest method by which this result can be accomplished. The public appropriation of ground rent will secure the common right of all men to the use of the earth even though existing legal titles be not disturbed. A tax on land values equal to the annual rental value is all that is necessary to make land for all practical purposes common property. At the same time, the abolition of all other forms of taxation would remove another obstruction to industry. The abolition of these taxes, leaving the tax on land values the only one for the raising of all public revenues, is what we mean by the Single Tax.

With the Single Tax in operation the owner of unused or only partially used land would find himself put to heavy expense for the pleasure of claiming title to certain parts of the earth's surface. If he could not or would not make this title a means of giving him enough revenue to pay the tax, he would in all probability drop it and leave the land to some one who both would and could make it sufficiently productive to pay the tax.

Besides making natural opportunities accessible to labor, the Single Tax would be fatal to all the trusts and monopolies that depend either on land monopoly or some form of unjust taxation for support. When it is borne in mind that under it there will be neither protective tariff nor revenue tariff; that there will be no internal revenue duties; no local or state taxes, either direct or indirect on industry or its products, it should be easy to see that the trusts now fostered by one or more of these forms of special privilege will have lost their power to monopolize the industries they now control.

The Single Tax is, in short, the most practical method of social redemption.

*This article, one of a series which the REVIEW will continue to run, is shorter than those that have preceded it. But it is an admirable statement of our principles. Its author, Mr. Daniel Kiefer, is chairman of the Joseph Fels Fund Commission, a successful business man, and an earnest and able exponent of our doctrines.—Editor SINGLE TAX REVIEW.

THE QUEST OF A HUMAN SOUL.

*(For the Review.)*By **GEORGE V. WELLS.**

A human soul traveling from the unknown into the Present, searching for an abiding place, came one day to Earth. The Father had sent the soul although it knew it not. The Father was guiding it, but the soul was blind and saw it not. It but followed the universal instinct of souls, and winged its way through space seeking a resting place—a haven that promised rest and ease.

It paused before a lowly cottage near a giant manufactory, where the clang of the hammers and the grinding of the wheels and the smoke of the furnaces never ceased, but persisted night and day.

The soul saw within the cottage a woman lying upon a bed of pain, and while it was yet hours until dawn, it saw a man just arising from a scanty meal, grasping a square dinner pail and leaving the cottage to go into the whirlpool amid the grinding wheels, where he would toil till night for the pittance which kept hunger and cold from the inmates of the little cottage. A little girl, but little higher than the table from which the man had eaten his morning meal, ministered to the woman upon the bed of pain, and did her best to bring order and neatness to the two rooms of the little cottage.

The soul, seeing these things, savoring of nothing but hard and unremitting toil with scanty recompense, shuddered within itself and thought, "I cannot linger here. There can be no rest in such a barren place as this. Peace cannot live in the midst of such bare and sordid surroundings. I must go further to find a dwelling place."

The little girl busied herself with her homely household duties, the woman moaned upon her bed of pain, and the soul winged its way to other scenes.

Far, far away from the murky atmosphere of the factory district, amid murmuring leaves of stately forest trees, where the air was perfumed with the odor of fragrant flowers that grew and made brilliant a velvety lawn, the soul paused once more in its silent flight—paused in contemplation before a lordly mansion.

Lights gleamed from every window of the palace, and within its walls human souls disguised and masked in elegant and costly apparel passed back and forth from room to room, mingling gaily in banquet hall or circling lightly round the ballroom floor. Laughter and song resounded through the elegant apartments. Quip and jest passed freely from lip to lip, and upon the surface of things it seemed that our searching soul had found a peaceful dwelling place.

But the soul saw beneath the gilding of the surface, and paused again in deepest thought. At the back door of the palace a ragged beggar sought a crust of bread and was repelled by a servant that had not long ago himself begged for a position in the palace. In the elegantly furnished library of the palace the master of the house bowed his head upon his hands and cringed

with craven fear at the thought of an impending financial crisis that threatened to deprive him of his unearned wealth.

In the ballroom envy and hatred brought frowns to brows that should have been smooth, and angry gleams to eyes that should have been soft and love-lit. Sordid and defeated ambition brought pain to hearts that should have been filled with kindness to fellowmen, and slander and backbiting made the very air of the palace lurid with wicked thoughts.

The wandering soul paused and considered in dismay. Again it formed its thoughts: "I cannot seek an abiding place here. There is no peace within these walls. Needless anxiety and craven fear of material loss poisons the palatial atmosphere. Envy and hatred rule the hour. The things of earth that crumble to dust are worshipped here, and the things that perish not are wholly forgotten. I cannot rest here. I will go farther and seek that peace that passeth all understanding."

But the soul wandered far and wide over all the earth and found no peace. It compassed land and sea, and everywhere it found strife and confusion and hatred and envy among the children of men, because the treasures of earth that the moths consume and the rust corrupts are valued more than the treasures of Heaven.

In utter despair the soul wended its way back to the Father that sent it. The Father in His infinite wisdom comforted the wandering soul.

"Go back!" he said. "Go back to the little cottage near the great factory. Look once again at the man with the dinner pail. Gaze once more upon the woman lying upon the bed of pain. Observe the little girl in her ministrations to the afflicted, and take the lesson to thyself. There is no rest but that which follows service. There is no peace but that which follows suffering. You will then have learned in advance the lesson that many travel weary years to know. Go forth and live the life that I have given thee. There is no possible evasion of the law of service. Peace and happiness spring alone from the observance of that law. My people must learn it both individually and collectively before they can attain the Kingdom upon Earth that I their Father have promised them."

OUR ABUNDANT OPPORTUNITIES.

(For the Review.)

BY JANE DEARBORN MILLS.

In the May-June, 1908, number of the REVIEW, Mrs. Eliza Stowe Twitchell had a letter which I have wanted ever since, to comment on in your columns, but have until now been prevented from doing so. She gives a hint there of how to utilize, for Single Tax purposes, certain statements made by those not Single Taxers, and perhaps really opposed to us. Her suggestions seem

to me very wise. She says that President Roosevelt tells the people that this is a "campaign against privilege," and she adds, "Here is our opportunity. Let us repeat it over and over—that the power to tax is the power to enslave; that privilege is now seeking to enslave the people more and more, and their only road to freedom lies in enslaving privilege by taxation," and, "politicians are trying to obtain votes by talking about abuses of railroad rebates, and how to curb concentration of corporate power. Here is our opportunity, for only students of Henry George have clear ideas about the nature, growth and menace of privilege. Let us show that there are legal privileges like the tariff, and natural privileges like the land and franchise privilege, that the one must be abolished, while the others must be re-distributed back to the people."

Could a wiser suggestion possibly be made for the strengthening of Single Tax principles? Such opportunities for us abound in periodicals, in political speeches, in economic arguments of all kinds made by those who still shut their eyes to what to us is the Eternal Truth. No argument with which one can meet an antagonist is so strong as that which fully agrees with him:—"Yes," we will answer, "President Roosevelt is right—privilege is the monster evil we all, all of us who love justice, are to fight. Now, let us see what the best plan is for the campaign which Roosevelt has declared he will carry on against this unrighteous condition. His plan, is, So-and-so, and, So-and-so; but that will involve leaving such and such corruptions, and the evil cannot be fully remedied as long as they last. Why would not a better way of working be, So-and-so, and So-and-so?"

In the March-April, 1908, number of the REVIEW, Raymond Robins advocated the same method, in his address at the banquet of the Single Tax Conference, N. Y. City, Nov. 19th, 1908. He says, "In this human world, we have to work with folk who have ifs, and ands, and buts, and without stopping to get them converted to the full gospel, let us give them a chance to grow in grace from day to day;" and again, "I sometimes find Single Taxers who make this mistake:—They retire into their superior intellectual fortress saying, 'Cursed be these people who know not the law.' Not so, my friends. We can only do this work required of justice by and with the people." And every one agreed that Raymond Robins' address was both delightful and full of wisdom.

So here we have the suggestions of both the feminine and the masculine mind that to make use of what the opposition say, whenever we can, to point out how the thing which they join us in advocating might be done in our way with less bad results and more good ones, than in their way, is to make the wisest use of abundant opportunities coming to us every day, for showing the invincible power of what we believe to be Eternal Truth.

To be sure, our friends, the enemy, are not anxious to have us prove that they are advocating our principles. But the Book says that God maketh the wrath of man to praise Him, and if we can be wise enough to help Him use that wrath to advantage, perhaps that is what He meant when He allowed that passage to be written.

A REMINISCENCE AND A CONSEQUENCE.

(For the Review)

Columbia, thou dauntless dame,
 Of boundless wealth, of spotless fame,
 Eternal youth and charm divine,
 Thou, thou must be my valentine.
 In vain let Morrison and Mills
 Presume to proffer thee their bills:
 Do thou the treacherous kiss decline
 For thou must be my valentine.
 Bethink thee, coy and careless one
 The numerous perils thou dost run.
 Of Albion a lesson learn
 Ere thou dost my protection spurn.
 By all that's handsome I engage
 To fortify thy weekly wage,
 Thine infant industries to prop,
 Nor shall the farm despoil the shop.
 No crude concern for carpet wool
 My comprehensive rage shall cool.
 Nor theories of seamless socks
 Divert my mind from native flocks.
 Early for thee I'll toil and late
 To raise the duty on tin plate.
 And salt and bricks and laths shall not
 Skip in as free as bergamot.
 And furthermore the fragrant weed
 From sordid burdens shall be freed,
 And forth shall burst from envious bars
 The first of Reverend Burchard's R's.
 O Saccharissa Saccharine!
 If thou wilt be my Valentine,
 Wherein my duty seems to fail
 Much more my bounty shall prevail.
 Come then, and be my Valentine,
 And all these laurel leaves shall shine
 Around that radiant brow of thine—
 And all the profit shall be mine.

From N. Y. Eve. Post, Feb. 13, 1890.

T. A. RIFF—Alias M. J. J.

The times are changed for T. A. Riff,
 Columbia's in an awful tiff,
 For gloves and gowns shall be less free,
 And then, that odious tax on tea!
 Why, Reciprocity's no name
 For what this Paynful bill will claim,
 With minimum and maximum,
 Enough to strike the market dumb.
 But why discuss and specify?
 The whole machine is all awry.
 The laboring grindstone creaks and groans,
 And every slighted interest owns
 The sharpening of its neighbor's ax—
 Oh! for a righteous Single Tax!

—M. J. J.

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PUBLISHER'S NOTES.

This is mid-summer, and the varied activities of the movement are more or less quiescent. But the REVIEW must uphold the standard whether the days be hot or cold. In the time when the movement languished it was the REVIEW that kept the flag flying, and it proved itself an effective method of holding the workers together. No matter who else faltered by the way the REVIEW plodded along, trying, not always successfully, to overcome the apathy which seemed at one time to have overtaken the movement.

There is a change now. But the REVIEW is none the less useful to our progress. Now that the princely liberality of a famous manufacturer has instilled new heart of hope among the American followers of Henry George, and the proposals of the new British Budget have turned the current of public discussion in our direction, the REVIEW has new and greater possibilities, which we cannot too strongly urge upon the Fels Commission and whatever other body or individuals may be interested in spreading the knowledge of our doctrines and the news of their progress throughout the world.

American newspapers still fight shy. Their readers are not enlightened. Our

political leaders are uninformed. Of the leading newspaper periodicals of the country the Springfield *Republican* and to a lesser degree the *Evening Post*, are almost alone in an intelligent discussion of the British Budget, and, more important still, of what is behind it. Now is the time therefore to send the REVIEW into the editorial rooms of periodicals, into public and state libraries, and to politicians and office leaders of every persuasion. It is a work the effectiveness of which is comparable to few if any other method of propaganda.

Among the events for which preparation should be begun now are appropriate celebrations in cities where Single Taxers can organize of the birthday of Henry George in September. The Single Taxers of Pittsburg are the first in the field and the celebration in that city promises to be worthy of the occasion. It is to be remembered that in this year more than in any previous one circumstances are working together for the success of such public demonstrations. Our workers will with some effort find a response to their call for volunteers in quarters where they could not previously have looked for them. And it will be excellent policy where possible to allow men of light and leading in the community to take the foremost places on the committees of arrangements. If this policy is pursued generally we may have some notable demonstrations.

DEATH OF LOUIS PRANG.

The death of Louis Prang at Los Angeles, California, last June removed from the scene of his varied activities one of the last surviving members of the Revolutionary movement in Germany in 1848. He came to America in 1850, and after having failed to obtain employment in the line of work he had pursued in Germany, where he had been employed in his father's print shop, he took up wood engraving. A few years later, 1856, he established the lithographic firm of Prang & Meyer. On the dissolution of this firm he started for himself on the career in which he won so brilliant a business and artistic success. It was not long

before his chromo reproductions of oil-paintings made his name famous throughout the world.

He was a member of many societies. His life was full of well doing. No broad intellectual movement ever failed to enlist his sympathies. It is in no manner singular that from the very inception of the Single Tax movement he hastened to proclaim himself a convert and to assure Mr. Henry George of his moral and financial aid and sympathy. He was long a member of the Mass. Single Tax League, and one of the stalwart upholders of our principles. He was present at the Single Tax Conference in this city in the Fall of 1907, and was intently interested in the proceedings. He was then entering upon his eighty-fourth year, and he carried with him much of the moral and intellectual suggestion of a life devoted to a conflict with the forces of material and spiritual oppression.

DEATHS OF MRS. AND EDWIN AUCHTERLONIE.

Many readers of the REVIEW will remember Mr. A. J. Auchterlonie and the good work he accomplished at open-air meetings in Newark and vicinity. Those who accepted Mr. Auchterlonie's ever ready invitation, "Come home with me to dinner," will well remember the unaffected hospitality of that home and the cordial welcome they received from Mrs. Auchterlonie, who presided over it.

Many will also remember his son Edwin, whose quiet manner was so attractive, and who so willingly helped in all kinds of work, giving out dodgers at the open-air meetings, pasting, wrapping and carrying to the post office large bundles of *The New Earth* (through which paper as its editor in chief his father helped to spread the light of the Single Tax.)

In fact no useful work was ever considered menial by Edwin and to know him was to love him.

Both Mrs. Auchterlonie and Edwin have joined Mr. Auchterlonie in the spiritual world where, as both firmly believed, they can better work for the spiritual and na-

tural enfranchisement of those who remain.

Mrs. Auchterlonie passed away on the 26th of May last, nine years and five days after her husband.

Rev. Arthur P. Mercer of the Swedenborgian Church, conducted the funeral services. He spoke feelingly of Mr. Auchterlonie, whom he had never met, but through whose writings he had been led to see that the Single Tax was, as Mrs. Auchterlonie had expressed it a few days previous to her death, the only foundation upon which a church could be securely built.

Mr. Edwin G. Auchterlonie passed away April 30th, twenty-five days before his mother.

By Edwin's request Prof. L. E. Wilmarth conducted the funeral services in a most impressive manner, reading from Swedenborg's writings many passages concerning man's life after the death of the physical and in his gentle way impressing upon his hearers, as Edwin had requested that he should, that our friend was not dead but better able to work for justice than when hampered by this physical body.

Mr. and Mrs. Auchterlonie are survived by one son, Wm. J., and a grand son Alexander J. Auchterlonie, whom we hope will in time be as well known in Single Tax work as was the grandfather whose name he bears.

M. C. H.

PHILADELPHIA SINGLE TAXERS WIN FOR FREE SPEECH.

An order having been issued by the Director of Public Safety Clay through the Superintendent of Police of the city of Philadelphia prohibiting open air meetings on Sunday night, when the Single Taxers hold forth at the City Hall plaza, a committee was at once appointed by the League to visit Director Clay and the Superintendent. This committee consisted of Mark M. Dintenfass, Chas. D. Ryan and James A. Robinson.

The Philadelphia *North American*, which has always been inclined to treat Single

Taxers fairly, in its news report of the incident said that no attempt had ever been made to interfere with the Sunday night meetings of the Single Taxers except on one occasion during Mayor Ashbridge's administration, at which time Single Taxers submitted a brief presenting their side of the case and were sustained by the court.

On this occasion the determined attitude of the Single Taxers coupled with the declaration of Mr. Ryan that they would contest the legality of the order, caused Director Clay to issue another order permitting the holding of meetings on the City Hall plaza with exception of purely political gatherings. The affair is therefore a "closed incident." We congratulate our friends on their clean-cut victory.

E. G. HEMMERDE, ESQ., M. P.

THE RECORDER OF LIVERPOOL, ENGLAND.

(See *frontispiece*.)

Among the best informed, most brilliant and most energetic advocates of the Taxation of Land Values in the present Liberal House of Commons of Great Britain must be included Mr. Edward George Hemmerde, K. C., whom the Government recently appointed to the important post of Recorder of Liverpool. Born in 1871, the son of Mr. James G. Hemmerde, formerly Manager of the Imperial Ottoman Bank, Mr. Hemmerde is still quite a young man. Educated at the fine old public school at Winchester, he later entered the University College, London, where he passed out, 1st Class Classical Mods, in 1892, taking up law as his profession. He was called to the Bar some four years later, in 1897 and was married in 1903. His rapid success in his profession may be gathered from the fact that he "took silk," *i. e.* was made a King's Counsel, in the year 1908; and his taste and proficiency in outdoor sports may be inferred from the fact that he won the well-known Diamond Sculls at the fashionable Henley Regatta in the year 1900. During the same year he unsuccessfully contested a Parliamen-

tary seat in the Liberal interests for the almost hopelessly conservative town of Winchester; and in 1906 he fought and lost another election at Shrewsbury. In August of the same year, however, at a bye-election, he was returned as Member by the staunch radical stronghold of East Denbighshire, Wales, beating his Tory opponent by the fine majority of 2,791 votes.

In the House of Commons Mr. Hemmerde soon made himself known as an outspoken advocate of the taxation of land values, of the fundamental importance of which his speeches proved him to have a clear insight and complete understanding. His services have been generously and almost unreservedly placed at the disposal of his co-workers for this reform, which he has advocated on scores of platforms throughout the country, showing its bearing on all the most important social questions of the day. On his appointment as Recorder of Lixerpool, he, in accordance with the established custom of Great Britain, had to seek re-election by his constituents, which resulted in April last in his triumphant return and his polling a greater number of votes than had ever before been given to a Liberal in this constituency. There can be no doubt but that the great secret of his success, at a time when other Liberals were losing seats at bye-elections, was his bold and unflinching advocacy of radical Land Reform as *the* alternative to the reactionary policy of Tariff Reform. After the declaration of the poll, his supporters accorded him a tremendous ovation; and in his reply Mr. Hemmerde contended that the message of his election from Wales to the Government was this—"Let us have this year a real democratic Budget; let us have more Liberal principle, not less. Don't be afraid you are doing too much. Wales will be behind you, however far you go, is proved by this splendid victory." As recent advices prove beyond dispute, the Government has moved along the lines here indicated by Mr. Hemmerde; and in the bitter fight now being waged we doubt not but that Mr. Hemmerde will add to the services he has already rendered the cause he has espoused. We look forward to

hearing more of Mr. Hemmerde in the near future. The Liberal Party of Great Britain is now moving on sound Liberal lines; it is laying firmly and truly the foundations for further progress. All the forces of landlordism and of "capitalism" are uniting against them. To-day they are fighting not only for the present but for the future of Liberalism in Great Britain, and their backs are against the wall. Last mail brought us accounts of a projected national campaign throughout the length and breadth of the country on behalf of Land Reform and Land Taxation. And in this campaign we doubt not but that Mr. Hemmerde's fire and eloquence will be requisitioned, and will serve to place him in the very forefront of those fighting the battle of progress, justice and liberty.

THE BRITISH BUDGET.

The cry of alarm set up by the privileged classes ought to reassure us that whatever the inherent imperfections of the new Budget it has served one wholesome purpose—which is to begin the war that can have but one termination, between the House of Want and the House of Have. The Poet Laureate of the House of Have has already broken forth in an ill natured and unmusical snarl, which is another illustration how the want of a broad social outlook and that finer sympathy with great movements which have distinguished all artists of the first rank, have made of Rudyard Kipling the shrieking fish-wife of strident song.

Then, too, though this Bill is not likely to do much to break up the great estates in the country, its ultimate effect will be to bring within the sphere of future taxation the great social fund which of right belongs to the people of Great Britain, whose appetite will grow by what it feeds on. For let it be proclaimed from the house tops that these land values which are at the basis of every swollen fortune are ours of right, and that we say this who have no "Hate in our soul," nor "envy" for our "neighbor," but are against all "tribute" and are the true friends of those "who have striven and gathered possession"—pro-

viding only, Mr. Kipling, that such possession is based on equity.

But it ought not to be left to the enemies of the British Budget to point out its defects. The fact is, the further we stray from the simple proposition of Henry George the more we are involved in confusions and complexities. We therefore accept as adequate apology and explanation of the deficiencies of the Bill the statement of Mr. Lloyd George that if critics of the Budget knew anything about Henry George or had read his works they would know that "there is not a single tax in the Budget that he would approve of," and this is absolutely true.

No doubt Mr. Henry George's chief point of criticism would be that provision in the Bill which takes for the state 20 per cent. of the increased value of the land when it is sold, when it passes by death or on the creation of new leases. In this Mr. Lloyd George has borrowed from the German *zuwachssteuer*, the defects of which were indicated in the Single Tax Review for January-February, 1908. Perhaps an additional reference to the unfairness of this tax should be made here. It is obvious that two pieces of land of equal value and constantly increasing in value would be very unequally visited by this impost in the event of the frequent transfer of one block, while the other remained unsold. In the latter instance, presumably that of a long term lease, the owner or lessee will continue to pocket the unearned increment. It is conceivable too that this new taxation by making the sale of land less free will operate rather to the perpetuation of great estates.

There is another phase of the Bill which seems to have escaped its critics, and that is to tax the increased value of land is to confirm the apparent righteousness of the private appropriation of present values. For after having levied upon this increased value, thus establishing the theory that it is the increase in value which is the property of the State, how shall the State again step in and levy upon a value which in a manner it has recognized as sacrosanct? May not the landlord with some show of reason plead a moral if not legal justification for immunity?

As our readers know there is a tax of

½d in the £ on the capital value of undeveloped land and ungoten minerals, land under £50 an acre to be exempt. Under this provision, Mr. Lloyd George assures us, all purely agricultural land will be exempt. This exemption was introduced to overcome the opposition of the members who represent the agricultural districts of Great Britain. Our readers need not be told that it is an inexcusable exemption. The tacit admission that land value taxation is inimical to the interests of the farmers will be made much of by the opponents of real tax reform. Think, too, of the value of a piece of land in the center of London exempt under this provision and a lot on the outskirts of the city of immeasurably lesser value, which must pay the tax. Of course, what will result is the turning of a lot of building sites into agricultural land—a process which we understand has already begun.

In a singularly able study of the Bill the *Middletown Guardian* points out that the proposed tax on "undeveloped" land not under £50 per acre must practically include all urban land—by which he means of course, all undeveloped urban land. This is Clause 2. "Let us look at Clause 27," says the editor, "which states that the expression, agricultural land, includes the use of land as meadow or pasture land, or woodlands, or market gardens, nursery grounds, or allotments, and the expression agricultural land should be construed accordingly. It will be seen that the Bill by no means exhausts the purposes to which land may be put, or for that matter allowed to be idle;" and the *Guardian* wants to know what of sporting estates, and asks if these were purposely excluded. It points out this explanation in the Bill: "Land shall be deemed to be undeveloped if it has not been developed by being built upon, or by being used for any bona fide business, trade or industry other than agricultural." These sporting acres, says the *Guardian*, "are above £50 per acre, and as the Bill stands must certainly be taxed." But the editor is not sanguine. He does not believe that Parliament "has such good things in store for the workers of the country." It is to be noted that Mr. Philip Snowden in the debate on the Bill asked the

following question, "In regards to this land plan, I want to know whether the right hon. Gentleman proposes to include deer forests as undeveloped land, which may be put to better purposes, and whether he proposes to put his undeveloped land tax of ½d in the £ on this?" And there is no record in the report before us of any reply.

If we find ourselves perplexed by the complexities of the Bill we may console ourselves that this perplexity is shared by the editor of the *Guardian*, who has given much study to the subject. He calls it a "Lawyer's Bill," and says it "bristles with difficulties, perplexities and legal pitfalls." "We affirm," he says, "the utter inability of the lay mind to understand it."

In the debate in the House of Commons over the Bill it is significant however, that it was not its defects that were indicated. What occurred was a debate as to whether privilege should pay taxes—and on one side were the friends of Privilege and on the other its foes, more or less implacable. The arguments referred but incidentally to the provisions of the Bill. The full weight of the parliamentary debate was laid on that principle, the successful establishment of which means the equal right of all to the use of the natural bounties.

And though we have indulged in what we think are fair criticisms of the Bill, there is this to be said in its praise. It marks the most notable period in a contest already nearly thirty years old, but now entering for the first time on a grand scale upon the legislative stage. The Bill provides for a uniform valuation of all the land of Great Britain, which is a matter of very great importance. And let us not be deceived by what seems to us the halting character of the proposals. The spirit in which the fight is begun is the important thing, and here the attitude of Mr. Lloyd George himself is deserving of all praise. The *Outlook* (Tory) bids us remember that there was a time when the income tax stood at two pence, and reminds us that the predecessor of but two removes from the present Chancellor declared that "a man had as much right to his land as he had to the coat on his back." And this is the testimony of an opponent. What aeons of

thought we have bridged in a few short years!

Nor will Lloyd George and the Liberal Party rest where they have begun. A spirit is urging them on greater than they can discern, greater than they can conceive. It sprang from the seed sown by a little man with the spirit of a Viking and the heart of an archangel who passed with a thought like a flaming sword through Britain. It is the spirit of Henry George alive in the brains and hearts of men, and half articulate at last in the deliberations of the Commons.

J. D. M.

THE POWERS OF THE SUPREME COURT.

In the March-April number of the *SINGLE TAX REVIEW*, our tireless friend, Edward Quincy Norton, expresses the opinion that the United States Supreme Court has no power to declare on constitutional grounds that an act of Congress is void.

He says: "When the constitution of the United States was framed in the convention of 1787, it was proposed that the judges should pass upon the constitutionality of the acts of Congress. The proposition was defeated then and several times afterwards, when proposed. The opinion was universal among men of that day, that the judges ought not to have the authority to declare an act of the Congress void."

He also quotes a Chicago writer as saying: "The subsequent action of the Supreme Court in assuming the power to declare acts of Congress unconstitutional is without a line in the constitution to authorize it."

I most devoutly hope all this is true, for surely the judicial establishment should not be given an absolute veto on the acts of the legislature body. One would think that complete separation of the two bodies would be the better plan. Besides, if custody of the constitution were given to the Congress, that body could hardly disfigure it more than has the court. Was it not Justice Harlan who recently informed the other judges that they had abolished the eleventh amendment? How-

ever, Harlan may be an anarchist, or an undesirable citizen, or something.

When it was proposed that the judges lend their aid in the making of laws, the proposal was defeated by the convention. But when Mr. Norton says that it "was defeated several times," I hardly understand how he can follow that statement as he does, with the assertion that "The opinion was universal among men of that day, that the judges ought not to have the authority to declare an act of the Congress unconstitutional."

Besides the proposals to bring the judges to the aid of Congress in making laws, the question of the judges having power to protect themselves on constitutional grounds from any aggression by Congress was considered. Some delegates held that they could—some to the contrary. The matter did not come to a vote.

But, aside from all of this indirection, we have the definite words offered in the convention whereby the jurisdiction of the "federal courts" was fixed. Just what those words mean may be a matter of opinion.

The first proposal, I believe, occurs at page 733 of "Madison's Papers." It is as follows: That the United States Court "consist of one or more supreme tribunals, and of inferior tribunals."

At page 743, we are told that Pinckney submitted a draft giving the legislature (congress) power to "establish such courts of law, equity and admiralty, as shall be necessary," one such court to be a supreme court, whose "jurisdiction shall extend to all cases arising under the laws of the United States." In impeachment cases the Supreme Court was to have original jurisdiction.

At page 860, Mr. Gorham proposed that "jurisdiction shall extend to all cases which respect the collection of the national revenues, impeachment of any national officers and questions which involve the national peace and harmony."

At page 891, Hamilton proposed: "The supreme judicial authority to be vested in judges." The "Supreme Court to have original jurisdiction in all causes of capture, and appellate in all causes in which the revenues of the general government or

citizens of foreign nations are concerned."

It is fairly evident that Hamilton did not rely on the judiciary for his hoped-for aristocracy. It is also plain that notions regarding a proper judicial establishment were delightfully chaotic.

All proposals—those relating to the judiciary with the rest—were discussed, altered, amended, etc., and referred to the "Committee on Detail." The matter relating to the judiciary so referred being as follows (page 1,224): "That the jurisdiction of the National Judiciary shall extend to all cases arising under laws passed by the General Legislature; and to such other questions as involve the national peace and harmony."

At page 1,238 the Committee on Detail reported as follows: "The jurisdiction of the Supreme Court shall extend to all cases arising under laws passed by the Legislature of the United States,"—and to admiralty and maritime matters,—the Supreme Court to have original jurisdiction where ambassadors were concerned.

Reference thus far has been to the jurisdiction of the federal court. This is the second section of the third article. As presented at that time the first section read as follows: "The judicial power of the United States shall be vested in one Supreme court, and in such inferior courts as congress may from time to time ordain and establish."

At page 1,435, Dr. Johnson (of Connecticut) suggested that the judicial power ought to extend to equity as well as to law, and moved to insert the words "both in law and equity" after the words "United States" in first line of first section.

Mr. Read objected to "vesting these powers in the same court" (down to 1874 in England equity courts were presided over by one set of judges, and law courts by another). The reason for Mr. Read's objection is well enough understood by men who know the history of the equity court, and a continuation of the performances of the last fifteen years will teach others.

Dr. Johnson's motion prevailed, Maryland and Delaware (2 States) voted in the negative, while New Hampshire, Connecticut, Pennsylvania, Virginia, South Caro-

lina and Georgia (6 States) voted in the affirmative.

It will be noticed that Pinckney left all courts to Congress, while Dr. Johnson's motion put both law and equity into the hands of the federal court, without Congress having anything to say about it.

At page 1,438 Dr. Johnson moved to insert the words, "this constitution and the," before the word "laws" (in second section—page 1,238 above), so that it would read as follows:

"The jurisdiction of the Supreme Court shall extend to all cases arising under *this constitution and the* laws passed by the Legislature of the United States," etc.

I would ask what change in the meaning of that sentence was effected by the insertion of the words, "this constitution and the"? Without those words it is undoubtedly true that the federal court has no power to overrule Congress.

Madison immediately objected, saying he "doubted if it was not going too far to extend the jurisdiction of the court generally to cases arising under the constitution, and whether it ought not to be limited to causes of a judicial nature. The right of expounding the constitution in cases not of this nature ought not to be given that department."

The motion prevailed, and Madison makes comment (not to the convention but possibly of it, through it reads as if he were talking to himself: "it being generally supposed that the jurisdiction given was constructively limited to cases of a judicial nature."

At page 1,439, Madison and G. Morris moved to begin the sentence with the words: "The judicial power" in place of the word "The jurisdiction of the Supreme Court." This carried whatever meaning is in the words "this constitution and the" to inferior courts as well as to the Supreme Court—and it looks as though Madison made a very bad slip. Very likely it was not a slip on the part of Morris—he was different.

This motion prevailed, and the matter went back to the Committee on Detail. That committee transferred the "equity" clause from the first to the second section, leaving the two sections essentially as they

now appear, any changes being merely in the interest of good literary form.

The second section now reads: "The judicial power shall extend to all cases, in law and equity, arising under this constitution, the laws of the United States," etc.

It can hardly be denied that the convention tended steadily to augment the powers of the court. Johnson added equity to the proper legal powers of the Supreme Court. Then he secured the insertion of the words, "this constitution." Then Madison extended whatever was objectionable in the powers of the Supreme Court to the whole federal court, and the Committee on Detail massed it all in one section, and made it read beautifully—in a literary sense.

The fact is that the constitution of the United States was and is a compromise between the democratic and aristocratic theories of government, in which the aristocrats have rather the best of the bargain. Neither democrat nor aristocrat was satisfied, and the compromise was possible only because of fear of invasion by foreign power. As its history fully demonstrates the real importance of the constitution lies in the interpretation or construction that may be given to it. And there's the rub, for democrats have lacked the wit or the courage (maybe both) to bend it to freedom's gain, while neither stupidity nor cowardice has brought hesitancy to the victorious career of their adversaries—"What's the constitution among friends?"

JOHN Z. WHITE.

THE FIRST STEP.

Those who, years ago, perceived that the settlement of the land question must precede the solution of the vexing problems created by advancing civilization, find it difficult to become reconciled to the apparent apathy and indifference of intelligent people. The connection of cause and effect between land monopoly and enslaving poverty, with all of its dire consequences, is so obvious to us that we are dazed and mystified, and many have become disheartened and have suspended effort, because of its delayed recognition by

sensible people. Whatever the underlying cause of this slow development, we must accept it as a fact and change the direction of our activities accordingly. Perchance, the fault lies more in our own misdirected efforts than in the minds and dispositions of the unconverted.

Henry George, conscious of the ultimate revolutionary outcome of his proposal and reflecting upon the stubborn persistence of error and crooked thinking shown in history through the slow and reluctant acquiescence in radical social change, always admitted that he was unable to foresee how or when the Single Tax would be embodied in state or national policy. Plainly, his disciples have been over-sanguine and they must now frankly acknowledge that the ground has not yet been sufficiently cleared to permit the building of even the foundations of the temple of justice.

It now appears to me that the immediate, pressing need is the democratizing of government through direct legislation by means of the Initiative, Referendum and Recall. Reformers of every shade ought to combine on that proposition, for it is for the manifest advantage of each cause however divergent it may be from others. Its accomplishment would place every proposed reform at the starting post with even chances in the race. The outlook for this innovation is certainly promising, and it is reasonable to believe that before many years it may be generally introduced.

While we should neglect no opportunity to push our propaganda we ought to concentrate upon this indispensable preliminary and welcome every alliance for that purpose. There are evidences of a revival of Single Tax activity in the near future. The attempt to secure contributions to the fund for "the promotion of land value taxation" to equal in amount the splendid offer of Mr. Joseph Fels will stimulate our workers to renewed exertions in spreading our propaganda. It should at the same time be utilized to agitate for direct legislation.

Single Taxers rarely find it difficult to secure an understanding of our aim by honest, thinking men, and few objections to its moral and logical soundness are encountered. All that is needed is opportunity and this opportunity aggressive work

for direct legislation will supply in abundance. When social discontent becomes so general—as in time it must—as to compel attention to social maladjustment, we shall surely get a hearing. Never, for an instant has my faith wavered that when the proper time arrives the Single Tax will sweep the country like a prairie fire.

In the face of repeated discouragement and disappointment I have held unwaveringly to this conviction. We have selected for the site of our temple the primeval rock and the structure when built will abide forever. If the common people really want the kind of government that will spontaneously confer its benefits on even the humblest, the taking of social values for public revenue is as inevitable as the morrow.

As a necessary and indispensable first step I am convinced that direct legislation is the most important. In the "Science of Political Economy" George defines the often misapplied term "laissez faire" as meaning, in the warning words of the heralds in the tournament, "clear the course and let them at it." And that will be one function of the Initiative, Referendum, and Recall.

ALFRED J. WOLF.

REPORT OF WOMEN'S NATIONAL SINGLE TAX CONFERENCE.

Up in the Delaware hills on a smiling plateau which forms the highest part of the State, and on the road between Phila. and Wilmington is Arden; a little colony of radicals of various colorings, known to the outer world, however, as a Single Tax colony, because of the well known convictions of its founder, Mr. Frank Stephens; and because its land is not sold, but rented at an annual rent according to its desirability, to those who wish to hold it.

In this idyllic spot the Women's National Single Tax League, for the first time forsaking the rush and whirl of the city, held its 8th annual conference on July 3rd, 4th and 5th, 1909.

The first meeting was called to order by the President, Mrs. Minnie Rogers Ryan, at 3.30 Sat. afternoon, in the pretty little

open air theatre which is the pride of Arden and which is officially known as the "Field Theatre."

After the reading of the minutes of the last Conference by the Secy., Mrs. Freeman, reports were given by officers and delegates of the work being done in their respective localities. Then committees were appointed and an interesting informal talk followed.

The Arden colony finished the evening entertainment, which was a unique performance of Julius Cæsar, in the Field theatre, just after the sun had gone down behind the "Forest of Arden," and the stars and moon peeped out to shed a soft light upon the players, far more effective than any light yet provided for a city theatre.

One could easily imagine this a performance of Shakespeare's time, when the costumes and properties were most simple and the settings that of real sky, rocks, trees and bushes.

Some of the actors are professional players and there was a wholesome charm even about those who did not do so well; perhaps because they felt the kindly spirit of the audience.

The evening concluded with a dance at the club house. The delegates spent Sunday morning roaming through woods and fields and in getting acquainted with this interesting place.

The largest meeting of the Conference was held Sunday afternoon in the field theatre. Mr. Shandrew of the colony made the address of welcome, which was responded to by Mrs. Furgeson of Washington, D. C. Then speeches were made by Mr. Du Bois, of Bayonne, N. J. Mrs. Frye of N. Y. City, Mrs. Monroe and Mr. McKenzie of Washington, and Miss Schetter, of Orange, N. J.

In the evening the colony introduced the delegates to the charms of a camp-fire, where a great pile of dry logs cracked and sent its sparks high in the air making fancy pictures in the embers and on the dense foliage surrounding this wood-theatre.

Here in a terraced semi-circle the members of the colony made themselves comfortable on rugs and blankets; told or read stories or poems, and sang songs, accompanied by soft stringed instruments.

Compare the effect of this life with that of the crowded city upon the young, or even the old.

Monday morning's meeting was held in the clubhouse and devoted to business and the election of officers, which resulted in the following ticket: Pres., Miss Charlotte Schetter of Orange, N. J.; 1st Vice-Pres., Mrs. Jennie L. Monroe, Washington, D. C.; 2nd Vice Pres., Mrs. Amalia E. Du Bois, Bayonne, N. J.; 3rd Vice Pres., Miss Florence Garvin, Providence, R. I.; Recording Secretary, Mrs. McKenzie, Washington, D. C.; Corresponding Secretary, Mrs. Minnie R. Ryan, Brooklyn, N. Y.; 4th Vice. Pres., Dr. Mary D. Hussey, Orange, N. J.; 5th Vice-Pres., Mrs. Kate E. Freeman, Brooklyn; Treasurer, Mrs. E. M. Frye, N. Y. City; Auditor, Mrs. Jane Marcellus, Orange; Ex. Board, Miss Amy M. Hicks, N. Y. City, Mrs. Margaret Hughan, Brooklyn.

In the afternoon session the business of the Conference was finished and several interesting speeches made, among them one by Miss Grace I. Colbron, of N. Y. City, who with the aid of a very interesting article in *Hamptons Magazine* for June showed how the farseeing monopolists were buying up the great water power of the country because they see in this great natural resource the light and heat of future generations.

The League voted a five year subscription to the "Joseph Fels Fund," and passed resolutions against the Tariff Bill now before Congress; protesting also against the police method of extorting confessions from accused persons commonly known as the Third Degree; favoring Woman's Suffrage; and calling the attention of the Tuberculosis Society to the fact that as the chief cause of this dread disease is lack of fresh air and sunshine, the remedy lies in securing these things through better housing conditions, which can only be brought about by the Single Tax, which would stop speculation in land by making it unprofitable to hold it out of use.

Monday evening most of the delegates returned to their homes, but those who remained were welcomed at an informal dance in the club house where child, youth and age, clad in camp costumes or dainty gowns, joined in those graceful movements that good music always inspires.

JENNIE A. ROGERS.

NEWS—DOMESTIC.

RHODE ISLAND.

COMMITTEE ON TAXATION LAWS IN A CIRCULAR CALL TO THE VOTERS OF THE STATE—JOHN Z. WHITE NEEDED IN THIS STATE—OPPORTUNITY TO MAKE RHODE ISLAND GREATEST OBJECT LESSON THE WORLD HAS YET SEEN.

The Committee on Taxation Laws composed of Robert S. Franklin, Wm. M. P. Bowen, Oscar A. Bennett, Zenas W. Bliss and Wm. C. Bliss, have sent to 2,000 persons in the State the following circular:

"Board of Trade Building, Providence, R. I.; June 4, 1909.

The joint special committee of the General Assembly, appointed at the January Session, 1909, to take into consideration the laws of the State relative to taxation, and report at the next session of the Legislature, not later than February 15, 1910, respectfully requests your opinion upon the operation of the present tax laws of the State, both as to subjects and amounts of taxation, and your advice as to what changes are desirable, both as to the character and application of laws to the taxation of property and as to what new methods of taxation, if any, are advisable.

You are invited to forward any views which you desire to express in writing, to the clerk of the committee, M. Edward P. Tobie, at the above address, not later, if possible, than July first next."

Having received one of these circulars, in compliance with the invitation therein contained, I forwarded before the end of June a bill providing that any city or town may select the class or classes of property upon which it should place the incidence of taxation.

This proposed act I accompanied by the following communication:

"Committee on Taxation Laws,

Gentlemen:

Enclosed is a bill providing for Local Option in Taxation. It merely extends a law already of long standing. It would enable our towns and cities, which now determine how local revenue shall be expended, also to decide, under the general

laws of the State, in what manner their revenue should be derived

A partial list of those who have endorsed such an act is given in the accompanying "Bulletin No. 9." Other names are on the files of the House Committee on the Judiciary.

The option most likely to prove acceptable to any municipality is the one exempting from taxation both personal estate and improvements. This would necessitate an increase of the rate upon the bare land, probably amounting to double, or more than double, the revenue now derived from that source.

Such change of the incidence of taxation would be an unmixed blessing to almost every member of the community. Even the land speculators, the only persons who theoretically might suffer financially, lost nothing in New Zealand when, more than ten years ago, cities and towns availed themselves of such exemption. There the increase of immigration and the augmented desire of residents to invest in improvements which would be free from taxation, maintained the price of land notwithstanding the higher taxes placed upon it.

Beyond question all other citizens would be quickly and immensely benefited. Laborers, artisans, farmers, manufacturers, merchants, professional men, salaried men, homestead owners, tenants and boarders, all would be better off. As in New Zealand, Queensland and New South Wales, there would be no unemployed. Money now invested by Rhode Islanders without the State would be put into enterprises here. The towns and cities which so lessened the cost of production would stand first as places in which to do business. They would increase steadily in population, thereby adding to the rental value of the taxable property, namely, the land.

In this way farming towns would be rendered prosperous, quite as much as manufacturing centers. Wealthy persons, who are continually seeking country homes, would turn their attention to Rhode Island in preference to the other New England States, so long as those States continued to follow the foolish custom of fining people for making the very improvements which every community desires.

Under the suggested law, no town or city will exempt any class of property without due deliberation. The power to exempt will be vested in financial town meetings and city councils, both very conservative bodies, which must be convinced of both the justice and the advantages of a new policy before adopting it.

Only about one-fourth of the States of the Union possess the power under their constitutions to exempt classes of property. Rhode Island, as one of that small number, has a rare opportunity to make trial of a better method of taxation. To your Committee is given the privilege of exercising great influence to that end.

This communication only contains a statement of a few of the good results sure to follow from the passage of the accompanying act. I beg of you to make a thorough investigation of this easy way of attaining a scientific system of taxation with its incalculably great benefits to all."

No doubt before the close of the year, public hearings will be given by the Committee and thus further opportunity be afforded for the presentation of arguments and a comparison of the several propositions which have been advanced.

In addition to the information to be offered the Committee, and of still greater importance, is the education of the public upon the principle and practical advantages involved in the transfer of local taxes from industry to privilege.

Such education has already been going on through communications to the press and by means of open air meetings held in the city of Providence.

The registration of voters has just closed in this State. Our laws require those who pay no property tax to register in person.

Usually the year after the Presidential election there is a decided falling off in the number who qualify. This was the case four years ago to a far greater extent than now. Indeed, the registration just completed seems to be particularly favorable for the election of a legislature pledged to popular reforms.

As I said in my last letter to the REVIEW, what is needed now in Rhode Island, and the sooner the better, is such a man as John Z. White, or Raymond Robins, or

Frank Stephens, to stay with us a year, and to do for this State what Mr. White did for Missouri a year ago in behalf of a kindred reform, Direct Legislation. With three-fourths of our population within ten miles of the State house, all linked together by trolley lines, the opportunity for educating the voters is extraordinarily good; during the Summer by out door meetings, during the autumn by campaign rallies and pledging of candidates, and during the winter by addresses before granges, labor unions, business men's associations, women's clubs, church clubs, and legislative committees.

If at the January session of the Legislature a permissive bill is passed, then it will be a comparatively easy, but all essential, matter to induce several of the cities and towns in the Spring of the year to exempt from taxation personal property and improvements. That accomplished, and the removal of the burden of sustaining government from the back of industry would be only a question of time—but a few years in my opinion. One manufacturing city in Rhode Island, taking half of its ground rental values for public purposes and placing no tax upon wealth, will be the most instructive object lesson the world has thus far seen. LUCIUS F. C. GARVIN.

LONSDALE, R. I.

MISERY and rags are only human ignorance or idleness out on exhibition, said Horace Mann. This is true, but in a profounder sense than the great educator imagined.

HERE is something that Henry Labouchere said years ago. It was astounding doctrine then; it is more familiar and commonplace now. "Labby" was a sort of Ishmaelite, though one feared and respected, nevertheless, by his opponents.

"But with regard to the landlords," he said, "we may take two courses—buy them up or let them rot where they are. As a taxpayer I object to buying them out. My advice is to let them rot. I don't know what use they are, and besides it is their turn. All Ireland has rotted under their sway. But, by the way, if they don't like rotting, there is one thing they might do—work for their living."

NEWS—FOREIGN.

GREAT BRITAIN.

DOVE'S PROPHECY AND COBDEN'S WARNING
—THE BUDGET PROVISIONS—LORD ROSEBERRY IN A PANIC—THE ENEMY NOW FIGHTING IN THE OPEN.

Seventy-four years have passed since Patrick Edward Dove in writing on "The Theory of Human Progression," stated that "The evil is expressed in a few words; and sooner or later the nation will appreciate it and rectify it. It is," said he, "the alienation of the soil from the State and the consequent taxation of industry." The words, by a fore-runner of Henry George, are brought to mind by the fact that the questions of Land and Taxation are being discussed wherever Social Reformers are gathered together. The significance of these words of Dove is being understood as never before.

The Tory party has failed to profit by Cobden's warning given a few years subsequent to Dove's prophecy.

"I warn them (the aristocracy) against ripping up the subject of taxation. If they want another league at the death of this one—if they want another organization and a motive—then let them force the middle and industrial classes to understand how they have been cheated, robbed, and bamboozled."

In the hope, no doubt, of side tracking the policy of taxing land values the Tory Party took up the question of tariff reform—another name for protection—with the results that large numbers of Free Traders have had to look about for an alternative policy. The persistence of these tariff reformers has forced large numbers of people to look into our proposals; and as a result, public opinion has been so far enlightened that today Great Britain is the "Storm Centre" of the world-wide fight for the Taxation of Land Values. Everywhere throughout Great Britain this question holds the field in political controversy.

It is around the Budget of 1909 that the fiercest political battle of modern times is just beginning to rage. Before it has ended, I venture to say that the men of

this generation will agree that it has surpassed in intensity and bitterness every other political encounter of which they have had personal experience.

To Single Taxers, this Budget is what Henry George might have termed "a lark's note in the dawn." To use a quaint expression, the Budget had only been "opened" the day before my last letter was mailed so there was no time to examine its proposals sufficiently to justify one in expressing an opinion on it; nor to give you the opinion of our friends here.

On April 30th our United Committee held a meeting and unanimously carried the following resolutions:—

"That while reserving detailed criticism of the taxation proposals made by the Chancellor of the Exchequer until definite information is available, the Committee welcomes the decision announced in the Budget to provide machinery for a complete valuation on a capital basis of all land in the United Kingdom, but expresses regret that the Budget does not contain a proposal for a uniform and general Tax upon Land Values."

It is safe to say that no Budget was ever looked forward to with so much expectation and fear. The more the nation gets to understand its provisions the more popular it becomes. It is receiving enthusiastic support on the one hand, and bitter hostility on the other. The enemy sees in it the beginning of the end.

"This is a war Budget" said Lloyd George, "It is for waging war against poverty and squalidness. I cannot help hoping and believing that before this generation has passed away, we shall have advanced a great step towards the time where poverty and wretchedness and human degradation which always follows in its camp shall be as remote from the people of this country as the wolves which once infested its forests."

Though the Budget provides for no tax which could be reasonably expected to abolish poverty, it does contain proposals which necessitate a complete valuation of all land, urban, rural and mining.

It will therefore lay the foundation on which to build a system of taxation which will, we believe, "abolish poverty and the

fear of poverty." As Crompton Llewellyn Davies has pointed out:

"The universal valuation, and the levy on the value of undeveloped land, will be the first step on the straight road to the freeing of the land, and, therefore, the freeing of industry. The valuation will indicate the national fields of employment, which are, at present, neglected or deliberately closed, and the levy of a tax on the undeveloped land and mining rights will secure that those sources of wealth shall be freed, and those fields of employment opened."

Perhaps the Chancellor of the Exchequer hoped to allay the opposition by not imposing a straight and general tax on land values and so secure a complete valuation. In that case his judgment was probably faulty, for whilst the three land taxes are not likely to rouse as much enthusiasm as a universal tax would, it has aroused all the opposition that such a tax would have provoked; and it has created many difficulties which a universal tax would have avoided.

Briefly the land clauses of the Budget are:—

Three new land taxes are proposed: (1) A tax of one fifth or 20%, of the increment of value accruing to land from the enterprise of the community or the landowner's neighbors. This will not be retrospective. Beginning with the value of land now, the duty will be charged upon the increased value when it is sold or passes upon death.

(To yield £50,000 in 1909-1910 and much more in succeeding years.)

(2) An annual duty of a halfpenny in the pound on the capital value of undeveloped land. A tax of a halfpenny in the pound on ungotten minerals, calculated on the price which mining rights might be expected to realize if sold in the open market at the date of the valuation. All land having a purely agricultural value and parks to which the public are allowed access will be exempt.

(To yield £100,000 in 1909-1910.)

(3) A ten per cent. reversion duty on any benefit accruing to a lessor on the termination of a lease.

(To yield £100,000 in 1909-1910.)

To give the definitions and exemptions

would take up too much space. I may, however, point out that the Finance Bill which is to provide machinery for giving effect to these proposals provides for a valuation every five years.

When the Finance Bill was up for discussion Mr. Austin Chamberlain was put up by the opposition to move an amendment. The Lord Advocate (Mr. Ure) was selected to defend it, by the Government.

Mr. Ure delivered a brilliant defense as may be seen from the following quotation from one of the leading weekly newspapers:

"Mr. Ure, who is now Lord Advocate, is, or was until Monday, better known in the country than in the House. He has been recognized all over the island as a magnificent platform advocate of Free Trade and of land reform—and on Monday his speech on the Finance Bill put him in the very front rank of Parliamentary debaters. I have seldom heard anything more effective than his answer to a question originally asked by that pretentious person, Mr. B. Law, and repeated later by a much abler man, Mr. Harold Cox. The question was: "What is the prairie value of a Lord Advocate on the top of a Scottish mountain?" There were yells of laughter each time the question was put—but Mr. Ure had the last laugh, and that is the best, as we all know.

For he said that the prairie value of a Lord Advocate in such surroundings would be nothing, but he went on to add if a busy and litigious people were to collect in the neighborhood, he would have a value if he used his brains and worked hard. In regard to land, or much of it, its value had been made by the sleepless activity of the surrounding population, and all the Chancellor of the Exchequer said was—"Here is a value created by the population—give me a contribution in proportion to it." They were laying the burden on broad backs able to bear it, and relieving backs less able. As to the rich leaving this country, all that talk was the merest nonsense. They could not find any other land in which they could have so good a time or in which they could get so good a return for their money. Later on in the same debate that extremely able young lawyer, Mr. Hem-

merde, put the case for the Budget in this effective "tabloid" form—"the question is whether people shall be taxed according to the size of their stomachs or the size of their pockets."

Mr. Hemmerde, K. C., M. P., also delivered a very fine speech in defense of the Budget.

The vote on the second reading was as follows:—

	For.	Against.
Liberals	341	0
Labor Members	27	0
Unionists	0	152
Nationalists	0	59
	368	211

A few days later a number of Whigs who were opposed to some of the provisions of the Finance Bill united to offer opposition. It was reported that about sixty Whig-Liberals were opposed to certain land clauses of the Budget, which, with the opposition of the Irish Nationalists, made the position of the Government look very insecure.

Directly this opposition came out into the open Mr. Wedgwood and other Radical M. P.'s began to organize with a view to urging the Government to stand by the Budget. Meantime the Prime Minister invited the dissidents to meet him, when, it is reported there was some straight talk. The Prime Minister made it clear that he intended to stand by his colleagues and the the Budget.

Some very slight concessions were made, but, as these will not deprive us of the one strong feature of the Budget (valuation) we are full of hope and thankfulness.

There is ample reason for this for, as Mr. Ure has put it, "I don't think that you will realize the greatness of this Budget—how radically it is a people's Budget—until you have considered what the alternative Budget would be."

Lord Rosebery, if he ever was a Liberal has ceased to be one now. He appears to be very much alarmed at certain flaws in our constitution. He has characterized the Budget as "not a Budget but a revolution, a social and political revolution of the first magnitude. It is obviously in-

tended as one. It is one on the face of it. I am not concerned with the merits of this one, but the feature of the case which impresses me most is this: It will be effected, if it is effected, without the participation of the country, indeed, having the least pretence of a voice in the matter. It will be carried over the heads of the people by a majority of the House of Commons without the faintest desire or attempt to ascertain the views of the people on the vast changes projected." Lord Rosebery, no doubt, like Mr. Balfour, would like the Lords to reject the land clauses of the Budget.

† On June 24th a luncheon was given in the King's Hall, Holborn Restaurant, London, by the various land reform associations, including, of course, the United Committee for the Taxation of Land Values

The Prime Minister and the Chancellor of the Exchequer were the guests.

Just two years have elapsed since a similar luncheon was held there when Sir Henry Campbell-Bannerman was the guest. On this occasion Mr. Asquith (the Prime Minister) delivered a good fighting speech, and his reply to Lord Rosebery was much enjoyed by those present. The Single Taxers present included Mr. Fels. He, like the rest of us, came away satisfied that the Government intended to stand by the Budget—including the general valuation.

The United Committee of the British Leagues for the Taxation of Land Values has every reason to be gratified at the progress of the cause. We are, of course, greatly indebted to Mr. Fels for his generous financial support, without which our work would have been very much limited and less effective. Henry George was always anxious to see the enemy come out to fight in the open. They have done so now. Papers which are not supporting us are opposing us in fine style, and one often regrets that Henry George is not here to see and take part in the fight.

As an example of the opposition we are meeting with in the press let us quote from the *Daily Telegraph* of June 28th as follows: "The methods of Mr. Lloyd George are borrowed from the blackmailer; the latter begins with small extortions, trusting to his victim's weakness and hatred of a fuss and knowing that when the first

hush money has been paid the quarry is in his clutches, never to escape until the last penny is taken, or until he summons up courage and does what he should have done at first—kick his persecutor out of doors or hand him over to the police. It is now or never; either these iniquitous proposals must be strangled in their infancy, or that credit which is the life-blood not only of the city and the wealthy, but of England and the Empire, will be irrevocably doomed to disappear."

The Tory Party have formed an Anti-Budget League. This has tended very much to strengthen the Government, for, in self defense the Liberals have formed a very strong committee to carry out a vigorous campaign in support of their Budget. Many of those Liberals who were kicking a few days ago have actually joined this new Liberal Committee. Public opinion has brought them into line. It is wonderful what feats politicians can perform under pressure of public opinion.

The United Committee is preparing to do its part in the great struggle on which we are just entering.

Arrangements are being made by it for holding meetings and distributing literature in the Parliamentary Divisions represented by those Liberals who are known to oppose our principles; which doesn't look much like being tied to the Liberal Party.

Our first great meeting is to be held on June 28th at the Alexandra Palace in North London. The Lord Advocate will be the principal speaker with Mr. Percy Alden, M. P., in the Chair.

When Mr. Ure stepped on to the stage of the large theatre at Alexandra Palace last night, June 29th, he received a magnificent reception from a densely crowded house, which cheered again and again. The speech delivered by the Lord Advocate called for round after round of applause. There was no doubt that the proposal to Tax Land Values was exceedingly popular.

A resolution thanking the Lord Advocate for his eloquent and convincing speech and expressing the opinion that "land values are a proper basis for rating and taxing," and, "that there should be no

weakening of the land clauses of the Budget," was carried with great enthusiasm.

F. SKIRROW.

SOUTH AUSTRALIA.

THE TAXATION OF UNIMPROVED LAND VALUES FOR STATE PURPOSES—A REVIEW OF LEGISLATION—TAXATION OF LAND VALUES TOO LOW TO BE EFFECTIVE.

To South Australia belongs the honor of being the pioneer State to adopt the principle of unimproved land values in the Southern Hemisphere, the first Taxation Act dealing with these values being passed in 1884. Although but a small tax was imposed, it was a uniform one of a half-penny in the £ on all unimproved land values in the State, the only exceptions being:

I. Land of the crown which for the time being is not subject to any agreement of sale or right of purchase.

II. Park lands, public roads, cemeteries and reserves.

III. Land used solely for religious or charitable purposes, or by any institute under the provision of the institute act.

"Unimproved Value" as applied to any land was defined as "the actual value of any land less the value of all improvements, if any, on such land; or, to put it shortly, the amount for which such land would sell without visible improvements."

The tax was at the rate of $\frac{1}{2}$ d. for every £ sterling; the unimproved value was the taxable value thereof, and the taxpayers in respect to the land tax were the owners of the land taxed.

In initiating this method of taxation both private and official estimates of all alienated lands were forwarded to the Taxation Office where they were duly compared and checked. The comparison revealed that many of the former estimates were below their true value, while others (mainly dealing with country lands, whose owners had practically subdued the wilds) being uncertain of the real value and unwilling to risk the penalty attached to a false return, decided to err on the safe side and sent in excessively high estimates. These

and other anomalies inseparable from the installation of an entirely new method of taxation were however, finally adjusted, and the Commissioner of Taxation in a report sent to Lord Elgin in 1906 dealing with the "Working of Taxation of the Unimproved Land Values in S. A." stated "that the early difficulties connected with the administration of the Land Tax have gradually disappeared, and it is now thoroughly engrafted on the State system of revenue, being well understood by the bulk of the public and working with little or no friction, the tax paid freely and well at due date, both direct to the Taxation Office and at local post offices where payments are received for one month only; a system of collection, which judging by the number of people who avail themselves of it, is popular." This simple method of remitting enables the tax to be collected at a minimum cost and a minimum of evasion, (comparing very favorably in these respects with other forms of getting revenue.) thus adding to the many advantages accruing from raising the public fund from its natural source, the land values.

In 1894 another taxation measure, the Additional and Absentee Taxation Act, was passed, which imposed an extra $\frac{1}{2}$ d. in the £ on all values over £5,000 and 20 per cent. on, and added to the taxes payable by absentees. The following table shows how this impost has varied:—

1885 to 1894—one half-penny in the £ on unimproved value.

1895 to 1902—one half-penny in the £ on the unimproved value, and a further tax of half-penny in £ on values above £5,000, with Absentee Tax 20 per cent. extra.

1903—Three farthings in the £ on unimproved value, and a further half-penny additional from £5,000, with Absentee as formerly.

1904—One half-penny in £ on unimproved value, and one half-penny extra above £5,000 (the extra tax of 1903 not re-imposed). Absentee as formerly.

1905—Three farthings in £ on unimproved value, and three farthings extra above £5,000, the Absentee 20 per cent. on total.

1906—One half-penny in £ on unim-

proved value, and half penny extra above £5,000. Absentee 20 per cent. on total and these are at present in force.

Still another Act dealing with unimproved land values has been before the S. A. Legislature the last few years, viz., The Progressive Land Tax, framed on the lines of that of New Zealand. In lieu of the former additional tax this sought to impose an extra ½d in the £ from £5,000 to £10,000 (inclusive), 1d from £10,000 to £15,000, 1½d up to £25,000, 2d to £50,000, 2½d to £100,000 and 3d over that amount. The Absentee Tax was also proportionately increased. The avowed purpose of this measure was to break up the big estates, but as readers of Mr. P. J. O'Regan's article on "The Real Truth regarding Land Taxation in New Zealand," published some time ago in the SINGLE TAX REVIEW, well know, it provokes fraud and evasion with their consequent loss of revenue in the Dominion and would produce like results in the Commonwealth. That the present taxes on land values are not heavy enough to deter land speculation is proved by the prevalent gamble in many parts of the State. By the introduction of fertilisers, thereby rendering it profitable to work land hitherto considered valueless, the opening up of large tracts in the back country, and also the recent prosperous cycle of seasons experienced here—these have combined to force up the price of land to such an extent that selections which a few years ago were offered for a few shillings are now sold for pounds per acre. Owing to the small instalment of the all-round tax on Georgian lines little or no appreciable change is traceable to it, but Single Taxers hail it with satisfaction as an acknowledgement of the principle of the true basis of taxation. The tax, however, is too small to be seriously felt, and does not compel the vacant holder to utilize his land as a larger impost would do. It is, nevertheless, viewed with satisfaction by Single Taxers as the first instalment of the Georgian principle on the Statute Book and is unmarred by the exemptions or gradations which nullify the more recent Acts dealing with land values taxation in South Australia.

EMILY WILLIAMS.

ADELAIDE, S. AUS.

NEW SOUTH WALES.

J. W. BENGOUGH LECTURING HERE—LAND OWNERS VOTE TO EXEMPT IMPROVEMENTS—THE LABOR PARTY FOR A GRADUATED LAND TAX—SHOULD BE WARNED BY THE EXAMPLE OF NEW ZEALAND.

A notable Single Taxer, who is well known to your readers, is now in this State. Mr. J. W. Bengough is at present touring New South Wales, and entertaining audiences in his professional capacity. He is to visit the other States later on. He arrived quietly and we did not know anything about it until he was here. Arrangements were made by circular for Single Taxers to meet Mr. and Mrs. Bengough. About 100 were present and had the pleasure of listening to an excellent address. But we were not satisfied with that. We squared the manager and got the company for a night. The musical parts were reduced to a minimum, so that Mr. Bengough would have as much time as possible to expound the "George Philosophy." We gathered about 600 people, and it was a success in every way, including the financial side of it.

Our system of government is tripartite. We have municipal and shire councils, for towns and rural districts respectively, a State Government in each of the six States and a Federal Government for the whole Commonwealth. Our great success has been achieved in the sphere of local government. In both States and Commonwealth there is much to do. The outlook is by no means promising but for one thing. The land question is attracting an increasing amount of attention. But before I make a brief reference to State and Federal matters I wish to say a little about an interesting and important matter.

When we were agitating for power for the local authorities to rate land values some of us held that raising revenue in that way should be compulsory. Others thought that it should be made optional, as that would be a more effective way of educating people as to the meaning of land value taxation. I belonged to the former section. I wanted it fixed up once for all. Sir Joseph Carruthers agreed with this view

as far as rural government was concerned. But in the municipalities the optional principle was adopted after providing that councils should first impose not less than one penny in the pound on unimproved land values. The Single Taxers held that where a poll was taken, as to the incidence of the rate, all local electors should have the right to vote, and we wanted the right to vote to be on an adult suffrage basis. We thought it most important that the landless should have the right to vote. However, the right to vote was restricted to owners and occupiers.

Again we held that at a poll, all those on the roll, whether owners or tenants, should have the right to vote. We thought that the right to vote for the tenant would be an important factor in our favor. Sir Joseph Carruthers, however, held that the right to vote at a poll should be confined to the landowners, and that way was adopted. Here is a complete list of all the polls yet taken. Every vote represents a land owner. The biggest landowner has but one vote, just the same as the humblest cottager. Some of the figures given have already appeared in your columns in an article by the late Max Hirsch. I want, however, to show that the system of rating land values only is popular with landowners. So much has been made of the plea that the landless were seeking to establish land value taxation from purely selfish motives that it is rather surprising to learn, that on a straight out vote on the issue, their votes are not required to carry the day. All the polls have resulted in our favor. Widely different conditions prevail in these various centres of population, but they agree that their homes, shops, factories and other improvements should be free of taxation. "I. V." means improved value. "A. G." means additional general.

	I. V. rate proposed.	For.	Against.	Majority.
Alexandria....	1d A. G.	50	221	171
Waverley.....	½d A. G.	333	413	80
Woollahra....	½d A. G.	171	271	100
Mosman.....	1d A. G.	84	388	304
Randwick....	½d A. G.	248	322	74
Broken Hill...	—	266	421	155
Liverpool.....	1½d A. G.	20	169	149
Wickham.....	½d A. G.	39	222	183
Blayney.....	1d Water	17	30	13

East Maitland.	1d A. G.	84	88	4
East Maitland.	½d Lighting	72	84	12
Casino.....	— A. G.	23	101	78
Singleton.....	¾d A. G.	14	54	40
Singleton.....	½d Lighting	16	52	36
Portland.....	2d Local.	7	98	91
Grafton.....	—	51	90	39
Wollongong...	—	17	131	114
Uralla.....	1d Lighting	6	37	31
		1,518	3,192	1,674

At these 18 polls the total majority exceeds the total votes cast against land values rating.

The moral effect of all these successful polls confined strictly to land owners has been very great. The knowledge that the ratepayers should take the matter out of the hands of the local council has brought many a reactionary alderman to his senses. When you come to think over the reasons for the action of a large majority of landowners in favoring land value taxation, the result is logical. The majority own land for use, not speculation. Rating on land values means lower rates for them. It is a clear case to them of financial gain, without infringing any moral principle. It is not easy to get people to see that standing for true principles is really a sound business move. It is really a very small minority who profit from injustice. The men who own land pay more attention to legislation affecting it, than the landless. I have met many of the latter who would not vote for rating on unimproved values. Although disinherited, without the right to live, until toll is paid to a fellow man, they blunder along. While I think it would be well for all electors to have the right to vote whether rates should be on land values or not, still our experience is that it is not necessary. The owners of land themselves will settle the matter in the right way if they have the power. Probably it will be found much easier to get power for landowners to decide how they shall be taxed than to secure that power for all who have the right to vote when electing aldermen.

In State politics, the Single Taxers now seek to tax land values to pay the interest on the cost of constructing railways and tramways. Our railways are built and operated by the State. This is the plan adopted. After agitation extending over

some years, and due inquiry, it is decided to build a railway from A. to B. It is necessary to charge rates for passengers and goods to cover both the cost of working and the interest on the money borrowed on the credit of the State, to build the line. In many cases new lines do not pay for years. Roughly speaking, building the line has doubled the value of the land it serves. This increased value is a free gift to the landowners. We say that the interest on the cost of construction should be met by a tax on land values. That would enable railway charges to be reduced by one third. Just like the municipal rating it would be a boon to the land-user, and an additional inducement to the land speculator to get out of the way. The political parties so far are fighting shy of it. They won't discuss it. Apparently they know that to discuss it will be to help the cause along.

For a few months we have had a Federal Labor Government in office. It was defeated a few days ago and we have a coalition Government on the basis of maintaining the excessive Customs taxes at present levels. To all appearances Free Trade is at a low ebb. In the main the Labor Party is protectionist, and to my way of thinking the time is opportune for a new party with free trade on Georgian lines as the leading plank of the platform. The Labor Party being largely a protectionist party will not reduce Customs taxes, but it realizes that land monopoly should be dealt with, so it proposes what it calls a graduated tax. Land values up to £5,000, would be exempt. From £5,000 to £10,000 the tax is to be one penny in the pound and then it goes on increasing in $\frac{1}{2}$ d jumps to 4d in the pound on estates valued at £50,000 and upwards. The avowed object is not revenue, but to force a subdivision of the great estates.

Most of your readers will realize at once that such a scheme is unsound and calculated to defeat the very object its promoters profess to be so anxious to attain. Land value arises because of the presence of the people, whether the area is worth fifty pounds, or half a million.

A graduated tax is not aimed at land monopoly as a matter of principle, but is a

clumsy attempt to deal with some land monopolists. Probably there is more land actually idle in areas worth less than £5,000 than above it. The large estate owners in this country are mostly land users. The trouble is that they are content to use land for grazing purposes when it should be cultivated by scores of prosperous farmers. But it produces something while monopolists up to £5,000 often produce nothing from the land. Then, experience in New Zealand has shown that a graduated tax induces land owners to make bogus subdivisions so as to escape it, or to pay at a lower rate. While a good deal can be said against this proposal the fact that a Federal Government has proposed to tax land values is of much significance. We must not be too ready to find fault, but rather strive to secure alterations so that its incidence will be more equitable. That Government has gone out of office, but all through Australia the necessity for taxing land values is daily becoming more evident. We have a great territory of over 3,000,000 square miles and a small population of under 5,000,000. There is a persistent cry for immigrants. The lion in the way is land monopoly. There is no room for people on rich lands well served by railways and rivers, because those who got here first grabbed the land and their successors are content to keep sheep. Our system of local rating on land values in N. S. W. is doing a vast amount of good, but all that the local authorities require in the way of revenue represents but a small proportion of the land rent, which if taken for public needs would be ample for all governmental requirements.

A. G. HUIE.

SYDNEY, N. S. W.

It is unfortunate that there is a serious mistake in Mr. Huie's contribution to the March-April number of the REVIEW. Pages 3 and 4 of the copy were transposed, producing a result that it would be difficult to describe. For the reader who cares to look at it again, when he reaches line 47 first column on page 58 at the word "the" move on to the word "occupier" in line 26 in the second column of the same page, so that it reads "a charge upon the occupier." When the word "came" is reached in the third line of the first column on page 59 go back and take in the omitted portion.

AT SAGAMORE BEACH.

CHURCHMEN AND LAYMEN DISCUSS SOCIAL REFORM—A REMARKABLE GATHERING—UNANIMOUS FOR THE RECLAMATION OF THE UNEARNED INCREMENT ATTACHING TO LAND.

The third Sociological Conference at Sagamore Beach, Mass., has attracted more widespread attention than either of its predecessors. The scene of these gatherings is a charming coast resort on the Cape Cod peninsula, a few miles from Buzzard's Bay. Much of the property in the vicinity is controlled by officers and members of the Society of Christian Endeavor; and various religious conventions meet there during the summer months.

The Sagamore Sociological Conference apparently had its genesis in a realization on the part of many of the more progressive religious workers that the church as a whole is far from being in touch with the social needs of the world, and is thus neglecting the greater half of its mission, and losing the confidence of many of the most earnest workers for humanity. Its aim is to bring together the different schools of thought, and thus contribute toward a unity of action for the common purpose.

About a hundred and fifty persons attended the Conference, forty of whom were members of the clergy. Among these, were the editors of the *Congregationalist* and the *Watchman*, the publisher of the *Christian Endeavor World*, one of the editors of the *Sacred Heart Review*, and other clergymen and laymen of denominational importance. Robert Hunter, J. Phelps Stokes and Rose Pastor Stokes, Franklin Wentworth and other active Socialists took part; while the Single Tax principle was represented by Professor Lewis J. Johnson, of Harvard, Anita Truman Picket, the writer and others.

The subjects discussed included "The Social Unrest of the Whole World," by William T. Ellis, of Philadelphia; "The Social Progress of the Past Year," by Paul U. Kellogg, of *The Survey*; "The Negro in America," by Ray Stannard Baker; "The Cost of Overcrowding Women Workers," by Mrs. Margaret Dreier Robins; "The

Social Message of the Hebrew Prophets," by Rabbi Stephen S. Wise; "Industrial Education," by Robert Woods, of the Andover House, Boston; and "The Transition to a Co-operative Society," by Professor Walter Rauschenbusch, of Rochester Theological Seminary. Each subject was open to free and thorough discussion. Especially interesting was the story of the Illinois eight-hour fight, which closed with a partial victory, as rehearsed by Miss Agnes Nestor, one of the foremost participants.

At the closing session, a platform was adopted, expressive of the general point of view of the members of the Conference. Among other planks was an unequivocal advocacy of the right and duty of the community to reclaim for social purposes the unearned increment from the land. *Not a negative vote was recorded.*

The entire spirit of the Conference was one of the greatest earnestness, and a broad minded desire to learn the whole truth, whatever reconstruction of previously accepted formulas it might involve. This demonstration, in the very heart of orthodox conservatism, is one of the most encouraging signs in recent years; and the writer, as an uncompromising Freethinker, takes great pleasure in accepting the hand of fellowship extended by these Christian reformers. There is hope that the day may be near at hand, when sincere thinkers and social workers shall break entirely through the religious and other barriers of misunderstanding and unite in vigorous action for the common good. The Sagamore Conference is doing much to point the way.

JAMES F. MORTON, JR.

IN commenting upon Mr. Taft's proposed 2 per cent. corporation tax, Lawson Purdy points out that the opportunity to incorporate is open to all on a small fee, that it is in no sense a special privilege, and that it provides conveniently for the co-operation of many people in an enterprise. There therefore seems no good reason for imposing any taxes on business corporations in excess of the taxes imposed on individuals doing the same class of business.

COMMUNICATIONS.

DEFEAT OF JUDGE BROWN.

Editor *Single Tax Review*:

I am sorry to advise the defeat at the election June 7th of our friend Edward Osgood Brown who was a candidate for re-election as Judge of the Circuit Court. But it may be for the best after all. If a good Single Taxer can make a living as a practicing attorney, I sometimes think he can be more useful to the cause off the bench than on it. He will feel more independent, can speak his mind more freely, and participate more openly and publicly in popular and aggressive movements than if he were judge. Judge E. O. Brown can do this and therefore can well afford to let some lesser light adorn the bench.

H. W. McFARLANE.

CHICAGO, Ill.

SINGLE TAX, OR TAXATION OF
LAND VALUES.

Editor *Single Tax Review*:

I have for a long time been watching the effects of educating the public in England on the question of the taxation of land values pure and simple, without talking about Single Tax, or the initiative and referendum, or the power of recall, or local option, or what not, but simply the taxation of land values, and I am convinced that with all the agitation for the Single Tax in America, not one man in ten who could readily be brought to understand what the taxation of land values means, could be made to understand and grasp what the Single Tax means. I ascribe whatever success we are having on this side to the demand for the taxation of land values. You see nothing else in our literature and the hundreds of pamphlets that have been issued by the United League. You fellows over there had better begin to think of this, and change your tune a little. Years ago the Delaware campaign was fought on the Single Tax—but who remembers anything about it, except the few faithful? Jos. FELS.

LONDON, Eng.

WANTS PEOPLE TO KNOW THE REAL
PRODUCTIVITY OF LAND.

Editor *Single Tax Review*:

Many persons wish to see "A Little Land and a Living," which is really a more advanced book than "Three Acres and Liberty," who do not wish to invest in it.

You see, not being known as an accurate observer nor as a practical agriculturist when the Macmillans offered to publish the first book, I did not venture to state the whole truth about the profitable possible productivity of land—it would have been scoffed at.

For instance, the average crop of strawberries in New Jersey (which with North Carolina is now the great strawberry state) is about three thousand quarts per acre. When I said that eight thousand quarts might easily be raised, people opened their eyes as far as was polite, because they know that many growers have made money and think they have done well with five hundred quarts.

In "A Little Land," however, I felt safe in citing a verified instance of over twenty-four thousand quarts per acre produced commercially on Long Island. The grower claims that he has raised forty-two thousand quarts per acre and that it paid better than the smaller yield.

Now I want people to read that book: so if anyone will enquire for it at all the public libraries within his reach if there are any, and does not find it, and will send me the names of the libraries that have not got it, I will lend him (or her) the book, sending it by mail and trust to his native honesty (or hers), and to his (or her) interest in others reading it, to return it to me by mail when he (or she) has finished with it, or within two months.

BOLTON HALL.

NEW YORK CITY.

IN Plato's Republic there is no private property in land; land is nationalized. In his book of "Laws," land is under the superior wardship of government. Aristotle declares a community of goods in general impracticable, but treats land as common property.

PROSPERITY.

Editor *Single Tax Review*:

The Druggist was sitting in the back of his store awaiting the return of prosperity. There entered a man neatly but poorly dressed, who said, "You have nice children, I see. I would like to sell you a ticket to have their photographs taken."

The Druggist said, "No, not today," and turned to his book, but suddenly a queer ejaculation and an even more startling look on the face of the man arrested his attention. With an impulse of good nature, the Druggist said, thinking of his little daughter, "Well, you may let me have one," and then looked more closely at the man.

"Thank God," said he; "I have been three months out of work and am starving. I have been trying to sell these tickets all day, and this is the first one I have disposed of."

Then the Druggist mentally asked himself how soon if the present prosperity continued he may be peddling patent medicines with as little success as his friend the ticket seller.

And it might be well for some of our more prosperous friends to ask themselves the same question.

WM. LONGSTAFF.

JERSEY CITY, N. J.

THE CONSERVATIVES DUG THE
GRAVE OF LANDLORDISM.

Editor *Single Tax Review*:

It seems as if the British Budget is already getting in its good work.

In the issue for May 1st of the *Macclesfield Courier and Herald*, a rank Tory paper, I saw a notice that Sir Robert Peel, Bart., has already offered his Drayton Manor estate, Tamworth, (all but his mansion and three thousand acres) for sale. I do not know how much land there is in this estate, but if one can judge anything from the "all but" his mansion and three thousand acres are as a mere bagatelle compared to the original estate entire, and yet some people no doubt wonder why England has an unemployed

problem on her hands. No doubt our protection friends think it is due to her free trade policy. But Single Taxers who have studied economic conditions know why England and other countries have an unemployed problem to solve, as no doubt do those who at present have the destinies of the English people in their hands.

What little information I have gleaned from reading this "Tory" paper, in regard to English politics, it seems to me that the conservatives, by insisting on the enormous increase in naval appropriations and old age pensions, sought to dig a ditch, wherein it could bury Liberalism and its free trade policy; but, from all indications, it seems likely to prove the grave of Landlordism in England. God grant that it may.

PETER VANDERWENDE.

BRADFORD, Pa.

SHALL WE ELECT SINGLE TAXERS
TO OFFICE?.

Editor *Single Tax Review*:

Mr. Doblin, in his article on "Scientific Agitation" in May-June *REVIEW*, appeals to men, but at risk of being perniciously active, I venture to have my say.

Mr. Doblin urges Single Taxers to seek public office. This paragraph might appropriately have had an editorial footnote suggesting that the author recall Kipling's:

"Ye are wise, and ye know what the jest is worth."

The few men in public life who really serve the public are not New Yorkers.

Just at present there is no chance of success for any one wishing to serve the public, and a Single Taxer with his business eye fixed on a chance to serve the "interest" will not help the cause very much.

When platforms are honest (Mr. Doblin seems to have forgotten to say whether Single Taxers should take any notice of platforms) and when Single Taxers run on such platforms and refuse to bow to the dictation of bosses who serve the "interest," then, and not till then, should they have the support of the body of our believers.

MARY DIXON JENSEN.

NEW YORK CITY.

QUESTIONS AND ANSWERS.

GROUND RENT LEASES IN BALTIMORE.

Editor *Single Tax Review*:

A contracts with B to pay \$100 a year Ground Rent for a piece of ground, agreeing to pay all taxes and assessments. B receives \$100, purely Ground Rent, each each. How would the Single Tax reach B, or could it reach B? There are hundreds of such Ground Rents in operation in Baltimore.

John Salmon, Baltimore, Md.

ANSWER.

There is some difference in opinion as to what ought to be done to meet such cases. From one point of view it can be said that the lessee, having been on notice ever since the publication of "Progress and Poverty" that the Single Tax was likely to come into operationsome day, should not have entered into a contract to pay all taxes, and that he will have to make the best of a bad bargain. If he had paid an outright price in order to get the land, he would have to pay all the tax on the value of the land, if the Single Tax were put into operation, although he would be relieved of the present taxes on his building. As he chose to contract to pay a fixed sum every year instead of an outright purchase price, he is really in no different position if he also has to pay all of the tax.

Still while, as Henry George said, it is not possible to go back and correct all the injustices that have happened, that is no reason for allowing any injustice to continue. If it is wrong for ground rent to go into private hands, there is no reason why it should be allowed to be paid over, entirely free of taxation, to the owners of long-term leases. Their only purpose in making leases instead of selling the land is that they may be able to collect a certain part of the annual rental of the land without taking any of the risks of improvements

To tax these ground rents as such, when the lessees have agreed to pay all taxes, might be held to violate the present constitutional provisions in regard to the obligation of contracts; although if the

people should decide that they desire to adopt the Single Tax, they are quite likely to modify these constitutional restrictions in regard to contracts so as to cover such cases.

However, it is possible now to tax the owners of ground rents on the value of these rents. Under the laws of the State of New York all "rents reserved" for a term of more than twenty-one years are taxable to the owner as personal property, and the valuation is determined by capitalizing the rent at the legal rate of interest. This personal property assessment is given a situs where the real estate is located, and if the tax cannot be collected from the owner, it must be paid by the tenant who is authorized to deduct this tax from the rent.

The courts of New York have held that this tax on the "rent reserved" is not covered by an agreement of the tenant to pay all taxes against the property, because it is a personal tax against the owner of the rent; and that the tax is constitutional. For this reason, ground rent leases are not made in New York for longer than twenty-one years (except by institutions which are exempt from a personal property tax). Long term leases are made with a provision for re-valuation of the ground rent at the end of each twenty-one year period, which to a certain extent, defeats the purpose of the law.

It would seem to be practicable to enact a similar law to cover ground rent leases, and, in this way, to put the person who received a fixed portion of the ground rent on the same basis, for taxation under the Single Tax plan, as the occupier, who may or may not be getting some ground rent for his personal advantage.

A. C. P.

A HOLD-UP IN STILLWATER, MINN.

A correspondent writes, "Our city has been at a stand-still for a few years and just at present is on a slight decline. What arguments shall we, as Single Taxers, use in such cases as this?" He encloses a clipping which tells the story of a plot of three lots which was bought thirty years ago for \$7,200, for which the owner

refused \$6,500 later on, and which has just been sold for \$1,525. It appears, however, that the high price refused was an attempt to "hold up" the owner of a factory next door, who wished to extend their plant; also that there were some old buildings on the plot.

All that the Single Taxers answer to this is, that it illustrates several of the evils of the present system of land-holding. If the owner of that plot had been compelled to pay its actual rental value every year into the public treasury, he would have found it unprofitable to keep the plot in an almost unimproved condition. If he had not wished to improve it, he would have let the factory owner next door have possession for a very small compensation. The mere knowledge of the fact that if the privilege of using that plot became more valuable year by year, such additional value would have to go into the public treasury, would have a strong tendency to prevent withholding such land from use; even in the expectation that sometime the factory owner could be "held up."

The purchase price paid for land is simply the estimate of the buyer as to what it is worth his while to give in order to have the privilege of the use of that land, or to be able to collect rent from someone else for that privilege. If the annual rental value increases, the buyer has made a good guess; if it decreases, he has made a bad guess. In either case the selling price is a gamble, and part of a game in which most of the players lose, while a few get away with the large stakes.

These cases of decrease in the selling price of land emphasize the importance of talking less about "unearned increment," and more about the private appropriation of ground rent. The Single Tax is not a proposition to take the "unearned increment," but to destroy all capitalization of rental values. If all of the annual rent is taken in taxation, there will be no "unearned increment" to take.

If land values in the city referred to have declined it is possibly because originally these values were based on expectations of growth that did not materialize. If, however, business is declining and population decreasing from some economic

reason (perhaps the superior location of a competing city) there will be more losses than if the Single Tax had been in force. The buyers of land who made a bad guess will have lost their money. Had the Single Tax been in operation, the annual rental tax would have risen as location became more desirable, and then decreased as the city "declined," so that no one would have suffered financially.

BELIEVES THE TARIFF IS NECESSARY.

Editor Single Tax Review:

Much has been said and written relative to the inconsistency of terming our movement the "Single Tax." My own experience has revealed very clearly the foolishness of the term. Is there the slightest intimation that there ever will be but one "single tax? While I agree with the Georgian theory in its main aspects, I am not one of those who can find it expedient to do away with several forms of our present system of taxation.

The excise tax, it seems to me, serves a good purpose in that it tends to discourage the distribution of certain products which are harmful to the social community. Is it advisable to dispense with this form of taxation? To the extent that the tax on "improvements" is deemed injurious to the laboring classes just to that extent would the abolishment of the excise be to that same class of individuals. Where is the consistency of such a scheme?

Then there are those Single Taxers who can see no plausible reason for retaining the tariff on certain industries, which seem to need the protection of the duty. They offer no tangible excuse why the tariff should be eliminated except that as Single Taxers it does not conform to their ideal of what constitutes a proper system of taxation. There is no doubt whatever but that certain industries now in the United States need the services of the protective tariff, and any attempt to abolish it will result in upsetting the present wage scale, which by the way, is not governed by any consideration of the labor expended in the production of the given com-

modity. Do not confuse my meaning. My contention is that while the wage scale is comparatively low, it will be much lower as soon as the tariff is removed.

I should be pleased to hear the views of Single Taxers on these points. To indulge in a little consideration of them may help in small measure to clear the atmosphere to the extent that some definite steps will be taken to apply some consistent name to this most important movement.

V. E. FEHRNSTROM.

MAPLEWOOD, Mass.

ANSWER.

(We are glad to welcome protectionists to the Single Tax fold. They will not remain protectionists for long. Single Taxers *do* offer tangible excuse (reasons) why the tariff should be removed, and one of these is that tariffs instead of raising wages or even maintaining them actually lower them.

This is the experience of every country which has ever lowered or removed the protective features of its tariff upon imports. It is even the experience of our own country, but it is notably that of the United Kingdom. It is also that of the German Empire whose *zolferein*, or customs union, vastly increased its area of free trade by the destruction of tariffs prevailing between principalities. The inability of tariffs to raise or maintain wages is also demonstrated by the experience of most highly protected countries where wages are lowest. Read Protection or Free Trade, by Henry George—Editor *Single Tax Review*).

Herbert Quick's fascinating story in the *Cosmopolitan*, "Virginia of the Air Lanes," teaches a Single Tax lesson. It's a rattling good story, too.

THE *Arena* has ceased to exist. In its place will be the *Twentieth Century Magazine*. B. O. Flower will edit the new venture and we wish him all success.

The *Catholic Register* is a weekly paper of Denver, of which our old friend John B. McGauran is editor.

GEORGE ANNIVERSARY CELEBRATIONS.

Single Taxers of several cities are busy making preparations for adequate observance of the birthday of Henry George on September 2nd. Pittsburg is the first in the field, the Single Taxers having held a meeting for preliminary arrangements at the Seventh Ave. Hotel in that city on June 22nd. Invitations have been extended to the fraternity in Beaver County to join with Pittsburg in making the celebration a success. Mr. M. McNeill, the secretary, has the matter in charge. He may be addressed at 218 Amanda Avenue, Pittsburg, and Single Taxers in the vicinity are urged to communicate with him.

Our readers will remember that this is the 70th anniversary of the birth of Henry George and the thirtieth anniversary of the publication of *Progress and Poverty*.

New York will honor the occasion by a dinner or "Clam bake" given by the Manhattan Single Tax Club at Feltman's, Coney Island, on the evening of Saturday, Sept. 11th, at 6 o'clock. Those desiring tickets should address Geo. R. Macey, 33 Warren Street, N. Y. City.

THE Commission having in charge the Joseph Fels Fund of America have issued a second call, accompanied by a letter from Hon. Tom L. Johnson.

THE *American Ideal* is a bright, breezy Single Tax paper, full of short, crisp articles and published by John H. Meyer, at 2588 Seegar Avenue, Cincinnati, Ohio.

IN the issue of the *Amalgamated Journal*, May 27, which is the official organ of the Iron, Steel and Tin workers, is a review of Mr. Fillebrown's A. B. C. of Taxation in which the writer seems to think that the capitalist with his factories and machines is the real exploiter of labor. To this in the same journal for June 10, Mr. Fillebrown replies with his usual clearness and tactfulness.

OUT-DOOR MEETINGS IN NEW YORK

During the Summer months the Manhattan S. T. Club has confined its propaganda to out-door meetings on the corner of Seventh Avenue and 125th Street. These meetings are held Tuesday and Friday nights, and the attention of any visiting Single Taxers who may be in New York from now until November is called to the fact. We will be glad to have them with us, especially if they are willing to talk.

These meetings have been under the immediate supervision of Mr. Joseph Fink, who has acted as Chairman. He has been assisted in his work of conducting these meetings by Henry W. Mitchell, a new comer into the fold. There have been many speakers, among whom are James R. Brown, John S. Crosby, James Macgregor, Wm. Ryan, Augustus Weymann, John J. Murphy, Joseph F. Darling and others.

The sale of literature at these meetings and the interest manifested have been very gratifying. There has also been a good deal of excitement of an intellectual kind, which we doubt not has been very stimulating to those who took part. Paraphrasing a well known remark of Henry George, Mr. Fink declared the other evening that if he could not bring about the Single Tax "he could at these meetings at least raise h—ll." The occasion of this remark was five distinct groups that lined the middle of the street and side-walk after the close of the meeting, animatedly discussing the problems suggested by Mr. Fink's answers to questions. Long after the stand had been removed and far into the night these groups lingered.

James R. Brown's "Island Story" is a favorite of those who gather around the stand and listen to economic wisdom. Mr. Brown's answers to questions are especially apt.

"What is to prevent land being held out of use after you get the Single Tax, the landlord preferring to pay the tax rather than to sell or utilize the land?" queried a by-stander.

"Well, only this," answered Mr. Brown. "Perhaps an illustration will help the gentleman. I own a slave, who is worth to me eight bales of cotton a year, we will say.

Along comes the assessor. He says, 'I see you have a likely nigger. He must be a good producer.' And I answer, 'Well, yes, he isn't so bad.' And the assessor says, 'Now just about what is his productive power?' 'Well,' I answer, 'he is worth eight bales of cotton a year to me.' And then the assessor smiles. He says, 'I suppose you have heard that there is a new law assessing niggers.' I say, 'Yes, I have heard something of it. Just a small tax, I presume.' And he says, 'No, not so small. In your case it will be eight bales of cotton a year.' I grow furious. Why, that is confiscation. And then the assessor says, 'Well, I won't argue that with you. It's the law, and all I have to do is to enforce it. Sorry, of course.' And he turns to go, saying that he trusts I will have the cash value of eight bales of cotton ready for him when he calls again. In utter helplessness I call him back. 'Say, Mister, if you take the eight bales of cotton you take all the value of the nigger. *Now take the nigger, too.*'" All this is told with the art of an actor and a Southern twang that gave the story an added flavor.

Though engaged in a very serious business, the splendid young fellows, and some of the older ones, too, are alert to the humor that is incident to the carrying on of these meetings. Indeed, it is not the audience that manifests the keenest enjoyment in the mental aberrations of some of the questioners, their peculiar confusions, or their confident cocksureness.

Sometimes, too, the "retort courteous" is on one or the other of our own comrades, in the give and take of repartee. Thus: "When I speak we always sell more literature. Last meeting when I did all the speaking, we sold an enormous number of Mr. Rusby's pamphlet, but when you speak we sell only half a dozen copies." This from Jos. Fink.

Augustus Weymann—the victim of this thrust. "That is not at all remarkable. When I speak the audience knows what Single Tax is, but when you speak they have to buy our literature to find out what in thunder you have been talking about."

See that your Single Tax friends are subscribers to the REVIEW.

OTHER RHODE ISLAND NEWS.

The Providence Single Tax Club, of which Dr. John A. McLaughlin is president and Joseph P. Carter, secretary, has issued a prospectus of its contemplated work for the coming Fall and Winter.

Mr. D. S. Fraser has been holding forth at the street corner on Cathedral Square, and the papers of Providence have given some space to reports of these meetings.

Dr. John A. McLaughlin has been nominated for mayor of Providence. His picture appears in the *Evening Tribune*. The *Evening Bulletin* says of his candidacy that "he can scarcely hope to secure the office but he can reasonably expect to do as much talking as any other candidate, and talk, rather than offices, is what the Single Taxers need at present." To which, we doubt not, our friends in Providence will cheerfully subscribe.

SWIFTLY THE TIDE RUNS.

How swiftly the tide is running our way was shown a few days ago by a monster demonstration at Hyde Park, London, at which 500,000 people gathered. Before the speaking began a procession of 200,000 formed at the Victoria Embankment stretching from Charing Cross to Blackfriar's Bridge. Ninety bands of music and thousands of banners enlivened the march. Some of the mottoes on the banners read, "The Earth is the Lords," "The Land for the Landless," "Abolish Poverty." Here is a revolution that means something. And yet American papers are silent.

MR. HENRY GEORGE, JR., returned from Japan on July 23rd, where he went for *Colliers Weekly*. He is now engaged in writing an article on Tolstoy for the *World's Work*.

LORD DUFFERIN tells us of a piece of land in Ireland which was let and sublet eleven times—eleven landlords piled on the top of an Irishman at the bottom digging potatoes! What is the use of talking charity to a man so situated? Why not get off his back.

FOR A ROUSING DEMONSTRATION IN PHILADELPHIA.

As we go to press preparations are being made for a great demonstration in the City of Philadelphia, by the Pennsylvania Single Tax League. An inspiring call is issued by the League and signed by the Secretary, Chas. D. Ryan, announced the rally for Sunday August 1st, at the City Hall Plaza. The Speakers will be Hon. William H. Berry, Frank Stephens, James A. Robinson. The Manhattan Single Tax Club will be represented by John J. Murphy.

The intention of our Philadelphia friends is to present the name of Hon. William H. Berry to the Democratic convention for nomination as State Treasurer. Mr. Berry is an avowed Single Taxer, a man of force and popular throughout Pennsylvania.

Thus may be shown the existence of a wide spread popular sentiment throughout the State in favor of the taxation of land values.

This will give Single Taxers something to fight for, and it may be confidently anticipated that help from all quarters will be forthcoming. Keep your eye on Pennsylvania.

AND THE WORLD IS LEARNING.

Henry George, Jr., has taken with him to Japan a copy of "The A B C of Taxation."—*A publisher's note.*

It is never too late to learn a little about this interesting subject.—*N. Y. Evening Sun.*

WE will not be certain that the economic problem, or that deeper part of the economic problem which involves the justice of distribution, is solved until the words "the laboring class" are so far relegated to the realm of the obsolete as to be meaningless to all save students of the recondite.

DULUTH, MINN., now has a Single Tax organization of which Sam. Nixon is Pres. M. Pray is secretary and Dr. H. V. Goet-chins is treasurer.

SOME RECENT LECTURES OF JOHN
Z. WHITE.

NUMBERS OF PERSONS ADDRESSED.

	Haworth, N. J. Men's Club...	100
Apr. 17—	Hackensack, N. J., Unitarian Church Men's Club....	100
" 18—	Newark, 3d Presb'y Church	100
" 19—	Orange, N. J., High School.	800
" 20—	Orange, N. J., Political Study Club.....	30
"	Settlement Club.....	30
" 22—	Plainfield, Y. M. C. A.....	50
" 23—	Passaic, N. J., Unity Club...	50
" 25—	Brooklyn, Presb'y Church...	75
	—Central Labor Body.....	100
	—Reform Club.....	100
" 26—	E. Orange, Woman's Club...	100
" 27—	South Orange High School..	800
	—New York Recreation Centre	30
" 28—	Harlem Independence League	100
" 29—	New York, McGlynn Monument Association.....	25
" 30—	So. Orange, Men's Club Episcopal Church.....	50
May 1—	Philadelphia, City Club....	100
" 1—	Evening—Liberal society....	300
" 2—	Luncheon at Democratic Club.	
" 4—	Baltimore, Md.....	250
" 6—	Cumberland, Md.....	100
" 10—	Pittsburg, North Side Chamber of Commerce.....	100
" 11—	8th United Presby. Church Men's Club.....	75
" 12—	10 a. m. Pennsylvania College for Women.....	150
" 12—	8 p. m. Rochester, Pa.....	100
" 13—	Pittsburg Board of Trade....	100
" 14—	3 p. m. Pittsburg Bar Assn.	100
" 14—	8 p. m. Young Men's Republican Club—Tariff debate, but the protectionist failed to appear—so Free Trade was talked.....	75

A PEER on horseback met a tenant farmer on foot. The tenant had given notice that he was going to leave the Farm. "So, Jones," said the landlord, "you are going to live on your capital?" "Yes," replied the farmer, "it is better than letting you live on it."

—*London Punch.*

BOOK REVIEWS.

THE SOUL OF THE WORLD.

This book, dedicated to the memory of Henry George and Patrick Edward Dove, is a novel, the object of which is to teach a special phase of economic doctrine which the writer evidently believes is of supreme importance. She holds to what she terms the theory of "a balanced land tenure," which is nothing more than the labor applied to the maintenance of roads—or all land used in common—is the exact measure of the value attaching to special locations. "If those who receive the advantages pay for the labor which makes the advantages, those who labor will be compensated by those who get the results of their labor." It is taught that thus the exact relation between revenue and expenditure is determinable. The result is a balanced land tenure and equal freedom. It is dignified as "the law of human associations." It is spoken of as "a great discovery." There is much criticism—though not ill natured—of Single Taxers who refuse to accept this as the final statement of economic truth, and there is a good deal of glowing rhetoric which pictures the beneficent results of its accomplishment.

It is rather difficult to deal with all this. It seems incredible that one should conceive this as a profound economic philosophy and as a substitute for Single Tax teachings as commonly urged. One wonders how it can be held to justify all the eloquence of its pleas for freedom, and all the arguments—most of them irreproachable but not essential to the main contention—which form a not uninteresting part of the many conversational pages of the work.

The fact is, the author seems to us, if we may be permitted to say so, under the tyranny of verbal shibboleths by which imaginary values are attached to phrases. "A balanced land tenure" becomes a term of curious potency. It is repeated again and again. Yet we experience a vague impression that the large promise made to

The Soul of the World. By Estella Bachman, 12 mo., cloth, 428 p.p. Price, \$1. Equitist Publishing House, Pasadena, Cal.

the ear is broken to the hope. So far as new illumination is forthcoming we confess to a feeling of disappointment.

Nevertheless, the book is not uninteresting. No doubt the story will attract many, and in reading it they will learn that the author advocates a new form of land tenure and that this is really the Single Tax. The arguments are the familiar ones, after all. Only the terminology is new.

J. D. M.

PRIVILEGE VS. DEMOCRACY.

Privilege vs. Democracy (Circular No. 1. of the Committee to Inquire into the Status of Democracy) contains the remarkable article of President Arthur T. Hadley on "The Constitutional Position of Property in America," and an article of which Prof. Hadley's is the text, by Delos F. Wilcox, whose name will be familiar to Single Taxers, on "The Issue Beyond Politics."

President Hadley's article is a revelation to those who have given but scant attention to the fundamental law respecting property. This law proceeds from the Dartmouth Case decision in which it was held that a charter has the force of an irrevocable contract, and the Fourteenth Amendment by which different persons may not be unequally treated, a provision the application of which to railroad and industrial corporation property was not foreseen. President Hadley says: "A corporation, therefore, under the law of the United States, is entitled to the same immunities as any other person; and, since the charter creating it is a contract, whose obligation cannot be impaired by the one-sided act of the legislature, its constitutional position as a property holder is much stronger than anywhere in Europe."

When in 1882 the Southern Pacific Railroad Company conceived itself unfairly taxed in a certain county in California it contended that this attempt to tax the property of a corporation at a different rate from that under which similar property of an individual was taxed was in effect a violation of the Fourteenth

Amendment, and this view the Federal Court upheld.

Single Taxers will be interested in this statement of the legal status of property. It may have wide bearing on the future of our contest. Mr. Wilcox makes this significant comment:

"President Hadley is not a recognized 'radical.' We can only accept with astonishment his analysis of the facts. It would be idle to question so high an authority. We can but wonder whether J. Pierpont Morgan, as he received from President Hadley's hand the highest honorary degree within the gift of an American university at the Yale commencement this year, was aware of the momentous revelations which had been so recently made by the man before him."

REV. Dr. Ellis E. Roberson, pastor of the First Methodist Church of Passaic, N. J. recently preached a sermon on "The Social Anarchy." This sermon, though in general terms, was sound doctrine. The Passaic *Daily News* in an editorial comment on the sermon said:

"Whether or not the George theory will ever be carried out is, of course, problematical. In New Zealand, and, to a lesser extent, in Australia, they have done something along these lines, and just now the United Kingdom is convulsed by the "thin entering wedge of the Single Tax," as Lloyd-George's land tax program is freely characterized. This is a subject which is more than timely. It is being discussed everywhere and the growth of the sentiment in favor of the George plan of fiscal reform has been remarkable. Ten years ago the Single Taxers were denounced as Socialists and infidels. Now many serious men are looking to the Single Tax to ward off Socialism and to save the country from infidelity."

AN admirable letter from Thomas Ferguson of the Manhattan Single Tax Club occupies two columns in the May issue of *The Bricklayer and Mason*. Other letters are promised from the same writer.

A POOR woman surveying the sea for the first time expressed her delight by saying that she was glad to see something of which there was enough for everybody.

Lands intersected by a narrow frith
Abhor each other; mountains interposed
Make enemies of nations, who had else
Like kindred drops been mingled into one.

Thus sings Cowper. For narrow frith substitute "custom's line," and for mountains, "tariffs," and the sentiment is truer still.

New Thought, of Chicago, Ill., contains an editorial notice of "A Little Land and a Living," by Bolton Hall, and incidentally of the work being done by the Little Land League, of which Mr. Hall is the head. It speaks of the latter as having already furnished "a fairly encouraging demonstration."

Norton's Crusader, a magazine of construction, edited by Edmund Norton, of Los Angeles, California, and "published occasionally," is a small and virile little publication "Devoted to the Construction of a Great Free City from the Mountains to the Sea." It will deal with each problem from the view-point of the Single Taxer.

PERSONAL.

ON Monday evening June 7th Mr. Geo. L. Rusby spoke in Newark at the Mt. Pleasant Baptist Church on the Single Tax.

IN the *Social Democratic Herald*, of Milwaukee, Mr. C. F. Hunt has another of his searching letters indicating agreements between Marx and George.

WE are sure our readers will rejoice at the recovery of Wm. Lloyd Garrison from a serious illness.

A. WANGEMANN, of Chicago, is starting an enamelling business for jewellers and others on his own account.

HON. Robert Baker is interested in the Austin Rotary Engine.

TO TAX BRITISH LAND VALUES.

The ideas of Henry George with reference to taxation of land values seem to be making more rapid headway in Europe than in this country. Some German cities already have put in practice the plan of taking for the public a part of the future increase in land values. Now, David Lloyd George, the daring British Chancellor of the Exchequer, proposes the adoption of a similar plan as a feature of the British taxing system.

The idea of the British chancellor is to have a valuation made of all lands by expert commissioners. The values as thus ascertained are to be left untouched by the proposed new tax, but of all increments above the valuation to be fixed immediately after the plan goes into effect, the State will take 20 per cent. Upon the transfer of property at the owner's death or by sale another valuation would be made and the State's portion of the ascertained increase taken. Another proposition of the British chancellor's is that a tax be imposed upon the capital value of all land not used to the best advantage.

These certainly are more radical tax propositions than the average American community would be expected to accept.—Chicago, Ill. *Daily News*.

THE LANDLORDS TRICK.

Of course, all may use the sidewalks, but the owner of the lots along side has their value increased. Should not this increase in value pay costs of sidewalks? Is it not criminal to tax a home in order to build sidewalks past vacant lots?—*Plumas Standard*.

BOOK BARGAINS

Appleton's Teachers' Library, 12 vols.	\$25.00 net, for \$8.50
Austin, "Expansion of our Territory"	1.25 net, for .50
Bridge, "The Trust: Its Book,"	1.25 net, for .50
Spelling, "Bossism and Monopoly"	1.50 net, for .60
George, Complete Works, 10 vols.	15.00 net, for 7.50
Holyoake, "Hist. of Cooperation," 2 vols.	5.00 net, for 3.00
Zilliacus, Russian Revolutionary Movement.	2.50 net, for .90

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