

The
SINGLE TAX REVIEW

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

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TO THIS NUMBER**

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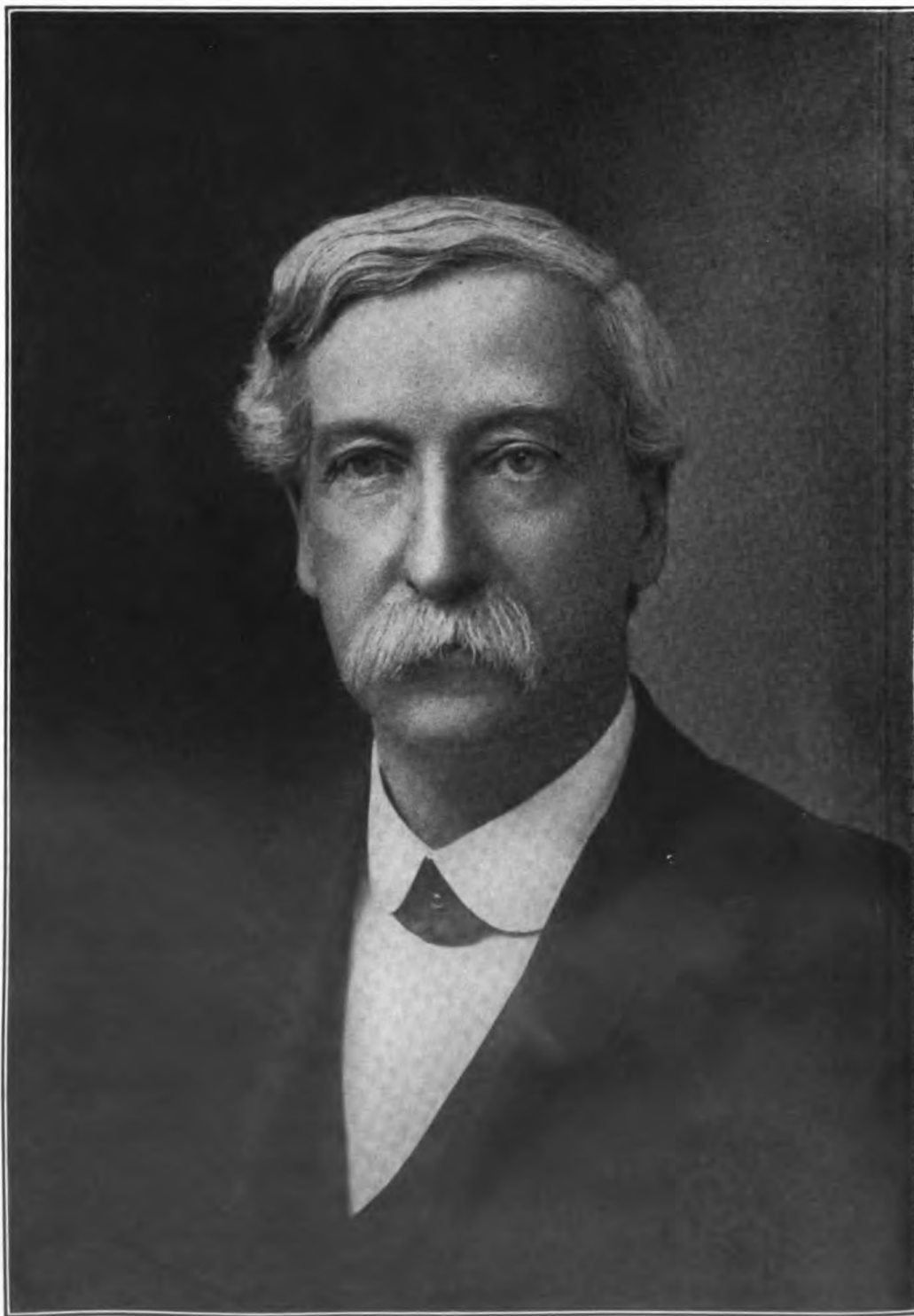
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EX-GOVERNOR GARVIN

(See page 52)

THE SINGLE TAX REVIEW

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

WHAT IS THE SINGLE TAX?

(For the Review).

By C. J. HIGGINS.

The essence of the Single Tax propaganda is that all governmental revenue should be derived from a tax on land values.

Inasmuch as it is due to the presence of a community that land has a value, and the greater the growth, the greater the increase in value, it is only right that the community at large should reap the benefit of that value and its increase. Then all would benefit in proportion, whereas now only those benefit who have cornered the natural opportunities.

I want the expression understood, "the cornering of natural opportunities." A natural opportunity is one that springs from a natural cause, such as the growth of a community, the productiveness of the earth or the presence of a mineral, and by cornering these opportunities I mean the diverting of the immense profits that spring from such sources into private channels. Can anyone advance one good reason why one man, or set of men, should control, for himself or themselves, the various mineral deposits that lie in the earth? In the abstract the idea is indefensible. Let me show how this would work out under the application of the Single Tax.

The most common means employed for diverting a natural opportunity to private ends is that of buying land in a growing community and holding it for natural increase in value which it must bring; this has latterly been well exemplified in this city of Vancouver. This, in effect, is nothing more nor less than taking advantage of the labor of others—getting something for nothing. The injustice of allowing men to reap where they have not sown is apparent to all, and the injustice of allowing large fortunes to be piled up through the increase in land values should be also apparent; an increase to which the party who gets the fortune in no way, as a usual thing, contributes.

The added amount that a newcomer has to pay for a piece of land over and above the amount for which that piece was bought, may be looked upon as the amount unjustly taken from the community and poured into private coffers, and to get an idea of how large that amount may be, we have only to

consider the fortunes made out of real estate in this city. But you will say "the land is then worth more, why should the newcomer object to paying more for it?" It is not so much that he objects to paying more (altho' we know that these increases are often-times fictitious, inflated by real estate dealers), but he objects, or should object, to paying that extra money to an individual who is really in no way entitled to it. Had the community received it, then the newcomer, with others, would have benefited.

Now as to the application of the Single Tax. Roughly it would be something like this. The towns, municipalities, etc., would contribute, pro rata, towards the support of the provincial legislatures and the province would contribute, pro rata, towards the support of the Federal Government. There would really be no such thing as renting land from an individual; all land would be rented from the governing power, or the community, either directly or indirectly. For instance, you want to rent a house, we'll say; you ask a man "how much rent do you want for this house?" He answers, "thirty dollars a month; I have to pay ten dollars a month tax, which leaves me twenty dollars rent for the house alone." When one considers a city he can see at once, that a very much larger revenue would be derived under the Single Tax than under the present system of taxation, and the tax would be more easily levied and collected, requiring no army of officials to enforce it, for it would be levied on something the value of which can be readily computed and cannot be concealed. A piece of land with a beautiful mansion upon it or a costly office building would pay just the same tax as the land beside it on which there was nothing, provided the land beside it was just as suitable for a beautiful mansion or a costly office building. In this way individual effort would not be penalized; a man could go to work and beautify his property, build upon it and put it to productive use, without any fear that his taxes would thereby go up so many hundreds a year. Not only would his efforts not be penalized, but he would be encouraged to put his land to productive use; in fact he would have to do it, because he could not economically afford to have a valuable piece of land lying idle without getting something for it.

While I say that the cities would get more revenue, it must not be imagined that taxes would really be heavier than now, while they certainly would be more equally distributed. What money would be received by the community would be spent for the benefit of the community, and opportunities being free, all could get work, all would be employed and all could pay; there would be more contributors.

It is sometimes contended that the Single Tax, being a land tax, would bear unduly on the farmer. But it must be remembered that it is not a land tax but a land value tax. Where has land its greatest value? Undoubtedly, in the cities where it sells for thousands of dollars a front foot and where rentals run up enormously. It is in cities that the greatest amount of land rental would be yielded. I want to distinguish land rent from building rent; the former belongs to the community, and the latter to the person who erects the building. It can readily be seen that the rental of a lot on a busy thoroughfare in a large city might equal the rental of several farms.

One of the great purposes accomplished by the Single Tax would be the prevention of people holding land for a rise in value, because it would not pay a man to do so, his tax being too large. It would be the same for unimproved property as for improved property alongside, consequently, on acquiring land, a man would have to put it to productive use at once; instead of, as now, paying the nominal taxes on unimproved property and waiting for the rise in value.

Now let us look at nature's wealth as shown in a coal mine or an oil well. Would there be any Rockefeller under the Single Tax? Decidedly there would not. It might be that an individual or a company would be operating these great stores, but as their holdings would be very valuable, they would be taxed accordingly, and an enormous rent would be collected; in fact all would revert to the community over and above what was due to them as a return for actual development.

The anomaly we now sometimes see, of millions crying for the necessaries of life and markets glutted with goods, would disappear under the Single Tax. I do not say all would be equal, and I do not think it desirable that all should be; the man with the clever intellect who contributes to production more than his fellows should meet with his due reward, but I do not think he should be allowed to use that clever intellect to get an undue advantage over his brethren who are not so beneficently endowed and thereby virtually make them his slaves.

The effect of the Single Tax would be to make land cheap. It would be easy to obtain, as very little would be held that would not be put to productive use, and an immense area now held from use would be then available. It could be had for the asking, and whatever use it was put to would, of course, more than pay the tax, or land rent.

In a primitive state of society all work. Take the case of mariners shipwrecked on an island. Each one labors and there is no difficulty in all obtaining work. To produce a condition analogous to what we see in what we term our highly civilized communities, we would have to suppose that one man more powerful than the rest, told the others that he saw the land first, therefore it was his, and unless they tilled it for him, worked for him, carried out his instructions and did his bidding implicitly, he would not allow them to live there but would drive them into the sea. This would be manifestly unfair, yet we do not think it unfair when we see the same thing in a different guise in our present social organization.

Land, air and water are necessary for the existence of each and all of us, and when an embargo is placed on any of these necessaries, it is just by that much the more difficult to obtain. We can conceive of such a condition under our present system, in which a comparatively few men could control a whole country, and dictate to others, who wanted to use that country, the terms upon which they could do so. This is actually done to a greater or less extent every day, and just to the same extent is productive effort so much crippled. I saw in Toronto *Saturday Night* recently the following comment: "Out west we have a wonderful country, but has the reader ever figured out what it is we are doing

with that immense heritage of agricultural land? Are we not allowing men to make fortunes, buying land they do not want and selling it to toilers who must have it?"

Can anyone realize the far-reaching benefits that would accrue to mankind in general from the freeing of natural opportunities? All could obtain work, and the basic remuneration, or the lowest wage, would be what a man could make by tilling his own piece of ground. Co-operation increases production; in other words, greater results can be achieved by men working together than when working separately, because work can then be individualized and specialized, so that a man should really be able to command a higher wage by working in a factory than by working for himself. There would be no strikes because labor could not be tyrannized over. The employer would be really more anxious to retain his men than they to continue in his employ.

Just imagine, for a moment, the condition of society in which all could obtain work; the great benefit to the community, the raising of the moral tone. No more need poor men rob for a living, or poor girls debase themselves. And then, on the other hand, consider the lessening of the army of officials necessary to preserve law and order. The great majority would be law-bidding, because there would be an absence of incentive to be otherwise.

My endeavor has been to paint no glowing picture, but only to show something of what would happen under ordinary conditions if only the natural order were observed.

VANCOUVER, B. C.

EVERY proprietor of cultivated land owes to the community a ground rent (for I know of no better term to express the idea by) for the land which he holds.—THOMAS PAINE.

THERE could be no such thing as landed property originally. Man did not make the earth, and though he had a natural right to *occupy* it, he had no right to *locate as his property* in perpetuity any part of it, neither did the Creator of the earth open a land office from whence the first title deeds should issue.—THOMAS PAINE.

WHEN cultivation began the idea of landed property began with it, from the impossibility of separating the improvements made by cultivation from the earth upon which that improvement was made. The value of the improvement so far exceeded the value of the natural earth as to absorb it; till in the end the right of all became confounded into the cultivated right of the individual.—THOMAS PAINE.

It is the value of the improvement only, and not the earth itself, that is individual property.—THOMAS PAINE.

WHAT THE SINGLE TAX WILL DO.

(For the Review)

By W. H. T. WAKEFIELD.

If considered a tax at all it is the natural tax. Is it a tax, in the usual meaning of that justly hated word? I have never thought so. Is it not a clearing house to settle values or balances between the individual and the organized society, nation, state, municipality, of which he is a unit, a cell in the living organism of man as a whole? There is but one Earth upon which two billions of people must find a place and subsistence. How shall each one of the two billions be given his or her just share of the planet's natural bounty, his or her inalienable right to life, liberty and the pursuit of happiness, is the problem of the ages which Henry George sought to solve, and which I believe he did solve.

It is the peculiarity of the land value tax that it solves not one or two questions, not the financial question of taxation alone, nor yet the land question only, but practically all the problems necessary to establish public justice, promote tranquility and the reign of universal peace, and that perfect freedom which is the fairest flower and fruit of social justice. This is why I have usually used the words, "The Philosophy of Freedom" in preference to Single Tax. Mr. George, in a letter expressing his appreciation of an editorial in my paper, *The Anti-monopolist*, written in 1887, said my term "The Philosophy of Freedom," was the broadest and most comprehensive name for his system, and he preferred it to any other. General James B. Weaver of Iowa once said to me that while he was a disciple of Mr. George he thought the term Single Tax a most unfortunate one for propaganda purpose as it conveyed no definite meaning to the average man and was apt to excite prejudice against the idea until fully understood. Thomas G. Shearman's term, natural tax, is preferable.

As the object of our system of taxation is to establish "reciprocity" between the individual and society by a tax upon the special privilege of the exclusive possession and use of socially produced land values, the terms "Reciprocity Tax" or "Special Privilege Tax" would be appropriate, expressive, and easily comprehended.

Special privilege, or monopoly, means a corruptly granted legal power to exact tribute from producers of wealth, to levy a toll upon industry, to receive service without giving service in return. The presence or absence of special privilege in any country constitutes the dividing line between aristocracy and democracy. In olden times when the specially—and highly—privileged monarch laid his sword upon the shoulder of his kneeling subject and said: "Arise, Sir Thomas," he always added: "I give to thee the county of Blank" or the "Barony of Richlands," landlordism being then the principal method of exacting tribute from labor. Without the landgrant a mere title was a worthless thing, an impoverished "noble" being the subject of gibe and sneer from all classes. Later, when there was no more lands to be bestowed the sover-

eigns granted their favorites a monopoly of the manufacture or the right to sell certain articles of necessity. This country has inherited from the old world both these methods of granting special privilege. Land grants have been made by the congress and state legislatures with reckless prodigality on the flimsiest pretexts, usually through almost open bribery, and by the same methods through protective tariffs, patents, excise taxes, etc., monopolies worth many billions, altogether creating a power to levy tribute and a concentration of wealth in a few hands that excites the envy of the richest nobles of Europe.

When our Revolutionary ancestors put the new wine of political democracy into the monarchical (leathern) bottles of special privilege only Jefferson, who had seen landlordism and its results in France, and Franklin, who had seen the same things in England, raised a warning voice, but they were unheeded. When the first white men landed on the American continent all the potential wealth of the world's richest continent, our vast stretches of fertile soil, our splendid and varied climate, our lakes, rivers and bays, our wealth of magnificent forests, mines, oil, gas, fisheries and game, were here awaiting the magic touch of labor to make the wilderness blossom as the rose. Had this noble patrimony been justly administered in the interest of all the people instead of for the lucky or unscrupulous class we could be to day a highly civilized, generally intelligent, prosperous and contented people, with no strutting, debauched multimillionaires and cringing serfs, no women and little children toiling in mill, mine or shop to earn money to be spent in riotous living in Europe or to pay the gambling debts of dissolute titled rakes like DeCastellane and his successor. The reforms advocated by the followers of Henry George will correct our great mistake, undo its lamentable consequences and render their recurrence impossible. Nothing else will do so.

The one (or single) tax on special privilege or natural monopoly is the complete and the only solution of the social problem. The term: "Special Privilege Tax" must not be too rigidly restricted to a tax on land-values, as, temporarily at least and perhaps always, franchise and police or nuisance taxes, as on dogs, liquor, etc., may be necessary. The purpose of the tax is to separate natural or socially produced values from personally produced values, giving to each its own. It is to establish social equity between the individual and society through a clearing house that shall separate and adjust these values. As the individual gives to the public nothing he has himself produced, nothing of value belonging to himself, this is really an abolition of taxation, rather than a new form of it. Its effect will be to make production, free gift, or inheritance the sole legal, as they are the sole *moral* titles to property. Because it will thus establish justice between each person and all other persons it is pre-eminently a moral and religious movement. Because it will eliminate the land-grabber, extortions of landlordism, tariff and franchise beggars and bribers with their public and private corruption, it will raise the tone of public and private morals and advance civilization to heights not now dreamed to be possible. Because it will unlock the door that now separates idle labor

from unused land it will enormously increase the production of wealth, lead to its equitable distribution, abolish all involuntary poverty and rid the world of the ignorance, misery, degradation, degeneracy and crime which are the results of poverty undeserved. Equally beneficent will be its elimination of millionaires of the Carnegie, Rockefeller, Thaw, Schwab, Corey class, and the entire 400 with their Seeley and monkey dinners and lap-dog parties. With the gamblers in Wall street and the corruption in national, state and city legislatures will go the soup houses, bread lines, the saloon and the social evil, while the mother will leave the shop for her home and the little children will be found in the schools instead of the mines, stores and factories. This will inaugurate that perfect justice which is the highest attribute of God; it will make practical instead of theoretical that Christianity that loves ones neighbor as himself, for this implies that we have first treated him justly.

And it will be true, for freedom is the daughter of justice and the mother of peace and order.

THE QUEER THEORY OF GEORGE HENRY.

(For The Review.)

By J. W. BENGOUGH.

PREFACE.

To those who—without perhaps knowing much about it—dismiss from their attention the theory of Henry George, or something impracticable and absurd, it is the intention of the narrative to suggest that the real honor for impracticability and absurdity belong to the theory of George Henry—that is to say, to the theory which underlies the existing system of society. If justice had always been the basis of the State, the promulgation by any individual of the present system in theoretical form would—had it in any way succeeded in attracting general notice—have entitled its author to the chief place amongst irresponsible cranks.

CHAPTER I.

PROFESSOR GEORGE HENRY.

Gentle Reader, if you will obligingly consider yourself on board the good ship *Golden Gate*, of San Francisco, in mid-Pacific, on a pleasant June afternoon in the year 1897, we will have the pleasure of introducing to your notice a rather interesting specimen of humanity. We refer to the gentleman yonder pacing the quarter-deck in conversation with the ship's master, Captain Blinkhorn. The stout, well-put-together man is the Captain—his sunburnt face and nautical swing will, of course, have told you that; the other is Mr. George Henry. Did you ever see a better marked personality? Tall, you notice,

almost ridiculously tall, and thin, with a pale face, which wears a hungry, pessimistic look; his hair, well down to his collar, straight and of a tawny hue—absent from the top of his head altogether you will find when he takes off his cap. Said cap, you note, he wears with the peak behind. And *such* a peculiar figure! If you will observe more closely this will, so to speak, explain itself—he has all his clothes on wrong side before. Begin at the top and verify the statement: his collar is certainly back to front, and his necktie hangs gracefully down his back, over what we would naturally call the front button of his coat; the odd set of his trousers indicates plainly enough that they are reversed, and it is clear that his boots are respectively on the wrong feet. Now assume, of course, that you are looking at a man who, if sane at all, has somewhat extravagant notions of a holiday frolic. But you are quite wrong. That Mr. George Henry is perfectly *compos mentis* we assure you; and half a glance at his countenance ought to convince you that he is not of the frolicsome sort. No, he always wears his clothes in this way; and he does so for the sufficient reason (as he once long ago, condescended to state to a bold critic) that it “accords with the bent of his mind.” That his reply was both philosophical and reasonable you may be satisfied when I mention that Mr. Henry is Professor of Political Economy in the Santa Rockefeller University. He is widely known throughout the west for his learning as well as for his convictions on the wearing of his clothes. Amongst the irreverent students of Santa Rockefeller he is familiarly known as “old Topsy-Turvy.” The Professor is at present on vacation, a generous leave-of-absence having been granted him by his Senate in the interest of his health, which completely broke down a few weeks ago under the strain of his class-work. This collapse was really not to be wondered at, seeing that it is no slight tax on the human brain and nerve-system to expound the Malthusian Theory to an audience of intelligent young men with the design of making it square with fact and common sense.

Professor Henry’s holiday is not, however, to be a mere idle, recuperating pleasure jaunt. His mind is far too active to make such a thing possible. He hopes, certainly, to regain his wonted vigor; but at the same time he has great designs in view for his Science. He has set before him no less a purpose, in this trip around the world, than to discover the economic man, and if possible to take home a living specimen with him. He is well aware that skeptics have of late arisen, who boldly deny the existence of the economic man—the being he and other scholastic professors of the dismal science have made their constant theme—the man, that is, who performs but two functions, those of producing and consuming wealth. He especially remembers one of these skeptics, named Henry George, who openly taught that man not only produces and consumes, but loves, hates, laughs, weeps, reasons, worships and performs an infinity of functions. It will be something to triumph over this new so-called “School of thought” by discovering and capturing an economic man; the Professor restrains himself from picturing all it may mean in the way of preferment and additional salary at Santa Rockefeller if he is so fortunate as to achieve it. The business part of his mission is not unknown to Captain

Blinkhorn who, though not a more learned man than sea captains in general, has evinced no slight interest in it, for he has somehow taken quite a liking to this queer university person, and has promised to render him any assistance in his power. The *Golden Gate* being a merchant ship and not a passenger steamer, Professor Henry is the only guest on board; but apart from the Captain, it may be doubted whether any of the ships company takes him seriously. The forcastle in confidential seclusion, has summed him up as a "queer cuss," but, as his relations with the Captain are such as to inspire respect, he meets with all due deference from every member of the crew. It is the middle of the third week since the ship left port, and nothing worthy of special mention in the log-book has occurred. At this moment, however, Mr. Henry stops at the starboard end of the promenade he has been walking for the last half hour and peers earnestly across the smooth sea through his eyeglasses.

"Captain," he says, after a moment's steady gaze, "I believe I see land on the horizon—just a dim shadow; but, if I am not mistaken, an island of some sort."

"You're right, Professor," replies the Captain. "What you see is Via Recta Island. Take my glass and you'll get a better view of it."

The Professor accepted the glass with thanks and, raising it to position—with the large end to his eye—began to examine the distant object.

"Er—if you turned the thing around t'other way," suggested the Captain, "you would see the land much nearer."

"Pardon me, Captain Blinkhorn," was the Professor's polite but firm reply, "I have my own convictions as to how a field glass ought to be used."

And he continued his interested examination, while the Captain lit a fresh cigar.

CHAPTER II.

THE PROFESSOR'S DECISION.

"Via Recta Island, you say is the name of this country?" said Mr. Henry in a query-tone, still intently looking through the glass.

"Yes, sir, that's what they call it on the chart," replied the Captain. "Queer place too, I'm told."

"You have never visited the Island, then, yourself, I assume?" said the Professor, now turning with all a student's interest to the sailor-man.

"No," answered the Captain, "I've passed by dozens of times within a few miles of the landing place, but I've never landed."

"Its a queer place, you say. How do you mean? Anything particularly strange about the natives you've had opportunities of seeing in this way?"

"Well, I may say, yes," replied the Captain; "they're quite different from the savages you find in this part of the Pacific. For one thing they wear clothes same's—" he was just on the point of saying 'same's you do' but checked himself and changed it to 'same's civilized folk.' "That is," he explained "folks of some considerable time ago, more like George Washington style, if you under-

stand. They're a very contented and well eddicated crowd, too, I should judge from the specimens I've seen, and long-headed as well."

"What do you mean by long-headed, Captain Blinkhorn?" interjected the professor.

"I mean they must have smart inventors among 'em," said the Captain. "For instance, their canoes are not worked by paddles as most savages' boats are, but cut through the water mighty lively 'thout any visible means of locomotion. My opinion is they're worked by electricity someway."

"Indeed!" exclaimed Mr. Henry, now thoroughly interested. "They *must* be a decidedly remarkable people."

"I shouldn't be a bit surprised, Professor," said the Captain, in a tone which implied that a new and startling idea had just occurred to him—"if you would stand a good chance of finding the man you are after on that Island."

"What, the Economic Man?" exclaimed the Professor eagerly—"you don't mean it! What makes you think so, my dear fellow?"

"Oh, I don't know as I have any pa'ticular reason, only I've heered so much about the gener'l queerness of the place, the idea jest occurred to me," replied the Captain.

"Um—" commented Prof. Henry, in a tone which might have indicated disappointment or merely a slightly subdued interest. He continued, however, to gaze steadily in the direction of the Island. Suddenly he turned to the Captain and said.

"Will you be touching at the place? Oh, I suppose not, of course."

"Well, I kin do it well enough, though it wasn't on the programme this trip; —I'll alter the course a little and stop there if you would like to have a look at the folks," said the good natured officer.

"Thank you, Captain Blinkhorn," returned the Professor heartily. "You will oblige me very much by doing so. In fact," he went on, "after giving the matter due consideration, I have decided to visit the Island in the hope that your surmise as to the possibility of there finding the object of my quest may prove well founded."

"You have, eh?" exclaimed the skipper, not a little surprised at this sudden announcement. "Well, sir, I'll be sorry to have you leave us—we all will, I'm sure, for your society has been most pleasant and improving, still, of course, business is business, and if you've made up your mind to go ashore, that ends it."

"Yes," said the Professor—"yes; I believe I will. At all events, I will unless I change my mind upon coming in contact with the specimens of the population we may meet. I presume, by the way, that I would have no difficulty in getting away from the Island at any time?"

"Oh, no," replied Capt. Blinkhorn. "Vessels stop at the landing place almost every day. There would be no trouble about that."

Already the Captain had given the order to the man at the wheel for a change of course, and in a short time the *Golden Gate* was drawing close in to shore, and the figures of the Islanders could be plainly discerned at the rendezvous.

CHAPTER III.

A HOSPITABLE RECEPTION.

By the time Prof. Henry had packed up his belongings in his cabin, and attended to the removal of his trunk to a convenient position near the gang-way, the ship had drawn in close to the landing. A few minutes later she was made fast to the dock, which had nothing about it to suggest a barbarous community. The Professor bade farewell to the Captain and crew and walked down the gang-plank, followed by a couple of sturdy seamen carrying his luggage. One or two additional trips of the salties finished the work of debarkation; the lines were cast off, and the worthy Professor stood among strangers waving his hand toward the vessel in response to the Captain's good-bye signal. Meanwhile, a number of the natives stood respectfully by awaiting the newcomer's pleasure. Upon turning his attention to them he was not a little struck at their picturesque and intelligent appearance, while they were manifestly as greatly interested in the queer-looking stranger. though if they were amused at his original method of wearing his clothes, they were too polite to let it be seen. While their complexions suggested an Oriental origin their features were those of a white race, and their figures were tall and handsome, and set forth to much advantage by the costumes they wore, which as the Captain had reported, were after the tasteful cut of the classic days of Washington. The professor's first impression was that he had suddenly come upon a rehearsal of one of the old English comedies, but recalling what the skipper had told him of the islanders he at once accepted the situation as one of plain, everyday prose. He was not left to indulge in reflections upon the subject, for one of the men stepping politely forward enquired whether it were his pleasure to proceed to the city. The enquiry, rather to the visitor's surprise, was made in excellent English; the reply was of course in the affirmative. "Then step this way sir, if you please," replied the native, at the same time giving directions for the removal of the baggage to the ferryboat which was moored nearby.

"You mentioned the city," said the Professor to this person of authority, when the boat had started from the wharf and was crossing the beautiful calm bay at a high speed—"I was not aware you had a city here; I had rather expected a village, perhaps."

"Oh yes, sir," replied the man, with evident pride, "we have a city as you shall see when we have rounded yonder head-land. I trust you will find your visit among us agreeable." •

"Thank you," replied the Professor. "I am certainly favorably impressed thus far. May I enquire whether you are the owner of this boat, which permit me to say is one of the swiftest and prettiest I have ever seen?"

"No, sir, I am not the owner—nor even the captain," replied the man, courteously. "This boat belongs to the ferry service and is of course the property of the city government."

"Why do you say 'of course?' Am I to understand that the city government controls the ferry franchise?" rejoined the passenger.

"Certainly, sir," replied the man;" all the public franchises are naturally controlled by the public. I am Superintendent of Ferries, and am charged with the agreeable duty of looking after strangers who honor the Island with a visit. You are from some distant country, I presume, sir?"

"I am from America; to be more exact, from California, United States of America," replied Prof. Henry. "I may mention," he resumed, "that this is quite an unexpected visit on my part as I had left home with a view of making a tour of the world, but took a sudden decision to land here as the result of some conversation I had with the captain of the *Golden Gate*. I may further mention that I am a Professor of Political Economy in the University, and any business I have in view is connected with that subject."

"I am obliged for your polite confidence, sir. Let me say in reply that my name is Cleerbrane. I will be most pleased to forward your interests in any possible way. You will be glad to learn that our people take a very deep interest in Political Economy."

"I should suppose from what you say that the people of the Island have a general knowledge of this science?"

"Yes, sir," replied Cleerbrane; "I may say without boasting that its principles are quite generally understood among us; it is, indeed, as widely and thoroughly known as reading and writing are in most countries."

"That is most surprising—and most gratifying" exclaimed Mr. Henry. "I need scarcely ask, then, whether you are believers in Protection; of course, you must be."

"You have rightly surmised sir; we are protectionists to a man. The Policy of Protection is, and always has been, our policy as a nation," replied Cleerbrane.

"You delight me sir, more than I can tell," responded the Professor.—"Oh! how beautiful!" This ejaculation escaped his lips as the ferry-boat rounded the headland and brought the city suddenly into view.

Across the narrow bay on a gently sloping hill, backed in the distance by a range of noble mountains pencilled against the blue sky in tints of purple and mauve stood the city, presenting a picture which would have extorted an exclamation of wonder and delight from even a less impressionable beholder than the learned Professor. Its whole appearance betokened comfort and refinement. The buildings, even those in the immediate foreground on the water front—which in most of our own large towns, whatever their pretensions, are apt to be rookeries—were neat and bright looking, suggesting an unusual combination of taste and business; while, further away nothing was to be seen in any direction that could "leave anything to be desired" by an eye cultivated for beauty and refinement. The business blocks were spacious and bore marks of architectural art, while here and there, scattered over the whole area of the place rose towers and spires of public edifices in the most graceful and effective forms. On the gently rising terraces in the background stood the beautiful villas of the more wealthy citizens, surrounded with cultured gardens and well kept shade trees. It was quite the handsomest city Prof. Henry had ever seen

and easily surpassed anything he had hoped to set eyes on in his tour of the world.

"Bless my soul!" he exclaimed, when he had fairly got back his breath; "Wonderful! Positively wonderful! But how is it possible I have never known of this place before. What is it called?"

Cleerbrane smiled proudly at his praise of the city. "We call it the City of Squaredeal" he said.

"'City of Squaredeal'" repeated the Professor. "That at least is suggestive and promising. I am sure I shall enjoy a brief visit to the place."

"I trust so, sir," replied Cleerbrane, politely. "And that your pleasure may be assured I will upon landing introduce you, as in duty bound, to the Welcome-officer, who will be glad to place his services at your disposal."

"The Welcome-officer? That is something new to me," commented the Professor.

"You will find him very polite and intelligent, sir," replied Cleerbrane. "It is his special function to be of service to strangers who may wish to study our manners and customs. But here we are at the landing-place."

As he spoke the ferry-boat reached the wharf and upon stepping ashore the Professor was introduced to the official to whom Cleerbrane had referred, and whose name was Courtesie. Mr. Henry was pleased to find him quite the equal of Cleerbrane both in manner and appearance and at once felt upon a friendly footing with the community of Squaredeal.

CHAPTER IV.

THE PROFESSOR COMES UPON A PARADOX.

While Professor Henry and Courtesie were engaged in the pleasant task of "scraping acquaintance" Cleerbrane had given orders for the removal of the visitor's luggage from the ferry-boat and it was now safely bestowed upon an auto-motor van standing nearby, ready to be taken to its destination.

"I presume, sir, you will at once go to your hotel," said Courtesie. "I will conduct you to the most central. Kindly step into this coach." And he indicated a very handsome horseless-cab near at hand.

"Thank you," responded the Professor, "but er—" and he hesitated modestly. "Was there anything you wished to see about first, Mr. Henry?" asked Courtesie. "Well-er-I-er-isn't there the usual custom house formalities to be gone through? My baggage hasn't passed the inspection."

"There is no inspection that I am aware of," replied Courtesie. "You are entirely at liberty, so far as that is concerned."

"Ah!" ejaculated the Professor, with a suspicion of relief in his tone. "Then we may as well go on."

So saying he stepped into the cab, accompanied by the official, and the vehicle set off rapidly along the smooth, well-paved street.

"Pardon me, sir," said Courtesie, "but I am somewhat puzzled at your reference to an inspection of your baggage. You surely do not suppose that

we are so rude and barbarous as to think of prying into a visitor's trunks when he comes amongst us."

"Why, certainly, I quite expected it," replied Mr. Henry—"not that I would have considered it rude or barbarous. We always do it in America."

"Surely not!" exclaimed Courtesie. "You are certainly poking fun at me."

"Not at all, sir," replied the Professor, gravely. "How else could we enforce the policy of protection?—and Mr. Cleerbrane certainly informed me that you were Protectionists here, and had that system in vogue as a national policy."

"We certainly are Protectionists," replied Courtesie. "The protection of the citizen is the first concern of civilized government, to our thinking."

"And yet you have no protective tariff!" exclaimed the Professor. "How is the thing possible!"

"As to that, sir," replied Courtesie, "there must be some dullness on my part as to the exact significance you attach to the word 'protection.' I take it to mean the guaranteeing to every citizen of his right to life, liberty and the pursuit of happiness, as your famous American document words it."

"You are quite right, sir," replied Henry, "and in order that this three fold right may be guaranteed and vindicated, it is necessary that the manufacturers and working classes of the country should be protected from foreign competition. This is effected in our country by means of a protective tariff. I am at a loss to understand how you accomplish it, seeing that, as you say, you have no such tariff."

"By a tariff I understand you to mean a system of taxes upon goods coming in; or is it a tax upon men coming in, or on both?" asked Courtesie.

"Upon goods, of course—foreign goods" replied the Professor. That is, you see, why we search people's trunks at our customs' houses—to make them pay the duties upon taxable foreign goods they may have."

"Oh, it is clear now," replied Courtesie with a bow. "But pardon me for my dullness in failing to see how that protects the people of the country."

"What is your difficulty there, sir?" answered Henry. "Don't you see how it interposes an obstacle to foreign competition, and thus secures prosperity to the home manufacturer and good wages to his employees?"

"I certainly see how such a system would have the effect of benefiting certain manufacturing concerns, provided, of course, the taxes did not happen to be placed upon goods that represented their raw material," replied Courtesie. "In the latter case the tariff might injure instead of benefiting them. But I will admit that in most instances a protective tariff such as you speak of would benefit such concerns, would, in short, tend to make their proprietors rich."

"Exactly so," replied the Professor, heartily, "and by making them rich enable them to pay higher wages, and by means of higher wages benefit himself generally and make the country as a whole prosperous."

"I beg pardon, sir," responded the official, "but I would not be sure of the soundness of such large inferences."

"Why not, may I ask?"

"Because, though a certain class of men be made rich, it does not follow that they will necessarily become generous as they become wealthy. Do you find it invariably so?" and Courtesie paused for reply.

"It is certainly not so as a matter of necessity," replied the professor, "but it is a fair logical inference."

"Not from human nature as we find it on this Island at least, sir," replied Courtesie, politely. "Indeed, I may say the opposite is the general tendency. But perhaps the tariff law provides for this by compelling an increase of wages whenever there is an increase of business."

"No," replied the Professor, "the law does not attempt so impossible a task."

"And you say that there is no tax upon men coming in?"

"Certainly not."

"Then, sir, may I ask what is to prevent an influx of labor in competition with native workers?"

"Nothing that I know of. That must be left to nature's law, you see." replied Mr. Henry.

"And do you not find that employers, however much they are benefited by having their goods protected, are generally willing to get their work done as cheaply as possible?" asked Courtesie.

"No doubt they are, as a rule," was the candid reply.

"Then sir, with all deference, I think I may fairly mark four deductions from what you have admitted," said Courtesie.

"What are they, sir?" invited the professor.

"They are as follows," replied his companion.

"First. A Protective Tariff does not necessarily protect the employees of a protected manufacturer, because it does not prevent the incoming of workers who will accept lower wages.

"Second. It does not protect all manufacturers equally, but may even have the effect of injuring some of them.

"Third. It does not in any way whatever protect the classes that do not happen to be engaged in manufacturing goods that are subject to protective duties, and these classes include the farmers, teachers, preachers, clerks, lawyers, and in fact the great body of the people.

"Fourth. Inasmuch as the object of such a tariff is to keep out goods that are only brought to the country because the people want them, it is an injury and not a benefit.

"In short, sir, I do not see that the word Protection is at all a fitting one to describe the operation of such a system. It is certainly not the conception of protection we have here."

"Evidently not," replied the Professor, somewhat warmly, for he could not quite see at the moment how to reply to the official's logic. "I would be inclined to say, on the contrary, that I find myself in a Free Trade community."

"And you would be quite right, sir," replied Courtesie. "We are thorough

going Free Traders here. Indeed we would as soon question a man's right to breathe freely as to trade freely—we hold that God meant him to do both without let or hindrance."

The good professor was for a moment breathless with astonishment.

"Good gracious! Free Traders and Protectionists at the same time," he exclaimed: "Where am I at!"

"You are at the Hotel, sir," replied the other smiling. "We must defer our interesting conversation for the present."

(To be Continued.)

ADDRESS OF BOLTON HALL.

In The Church of The Mediator, Providence, R. I.

The original plan for man is that every human being should have an abundance of every necessary thing. No trade union wages, no old age pensions, no stinted portion, is the divine plan for us. "The earth," says the old book, "shall bring forth abundantly to satisfy the desire of every living thing."

But we have invented a system by which we have on one side idle lands and on the other idle hands. The monopoly of the land which each of us sustains is responsible for the unemployed lands which are so much needed by the unemployed hands.

We pray, "Give us this day our daily bread," and we send missionaries to teach the heathen that prayer to the poor—knowing that under present conditions it is often impossible that it should be answered. If God should say, "How shall I give it? Shall I send it down as manna from Heaven?" We would have to answer, "no," for then the manna would all go to the owners of the land and many would get no bread.

Just so would the answer have to be to any method which God might propose under the present system. Even if a new continent were given to us, there would be no relief, for we have been given our daily bread and all that we need in the very wisest and kindest way, in the opportunity to work for it, but we have put it away from us and from our fellows.

Just suppose that when the Pilgrim Fathers came to this country some one should have approached them and said that he was out of work. The staid Pilgrims would have laughed at him.

They would have said: "Why, clear that field of stones, or plow, or cut firewood, or dig sand, or mine coal, or burn limestone, or do anything on the land and we will give not only ample board and clothes, but big wages." Those same lands are here, mostly still unworked; and, whereas the fathers were hemmed into a little strip between the Indians and the sea, we have gridironed the whole continent with rail lines and opened up the world with

steamship lines. Yet we do not laugh when even a skillful man says he is out of work and in need of all things—because the opportunities for raising food and getting clothing by work are owned and held unused for a further rise in value.

Everyone is working to increase these values. Laborers and skilled workmen, professional men and even the pastors are helping to increase the land values. We bend our energies toward improving the land. Even the churches striving to build up the community by erecting nice churches and chapels, think that they are working for the good Lord until they find that they have been working for the landlord.

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

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

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

You may go to a hotel, and ask for the cheapest room; and you will get a small one in the rear, at the top of the house, say for 50 cents a day. You go up and look at it, and take the key and go away. The price is still 50 cents a day, or, you may open an office there, and make \$10,000 a year in that office; still, it is only 50 cents a day. You may put in magnificent furniture, and go there dressed in silk and diamonds; still it is only 50 cents a day.

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

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

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

LAND, labor and capital are the three and *only* factors in wealth production.

WORLD ASSOCIATION FOR ECONOMIC FREEDOM.

(For the Review.)

By JOHAN HANSSON.

I have just finished my two years journey around the world as a student of economic and social matters.

The journey has been extremely useful not only because of the extensive materials I have been able to gather, not only because of the acquaintance it has given me with actual conditions, but still more because of the many new reform thoughts and ideas I have got hold of during that time. Later on I may perhaps have opportunity to give the readers of the REVIEW an account of some of these ideas and of my experiences generally. But for the present I will limit myself to a proposal which should have some interest for our people all over the world.

I went out from the far away Scandinavian north with rather optimistic notions of the strength of our movement and of our ideas. I must admit that I was disappointed by the facts as I could see them. And although I admit that I have perhaps not always been able to judge correctly, I come home with the conviction that everything that can be done ought to be done to put our movement and our beautiful teaching in prominence. Very early it became clear to me that the words "Single Tax" were a hindrance to our work and that in reality the name was unpopular not only among our enemies but among our best friends, and that very few would regret if we could do away with it for ever for the sake of a better one. (For my own part, I have some time since been using a term which I think can be used with advantage also in English speaking countries—it is *land values reform*). But when I came to the Australian continent it was further clear to me that we would have to give up not only the name but also the meaning of Single Tax as it is generally understood.

What really concerns us primarily is, after all, not Single Tax, but economic justice and freedom, and *therefore* the socialization of all social values which are now in private hands. The method of doing that, the question whether such values when socialized will be insufficient for public needs, as some believe, or far too much, as others think, are questions only of secondary importance and it is a regrettable blunder to give them a primary place, as we have by the very name adopted. It was clear to me that it really did not matter very much if —when land values were socialized—some other taxation on inheritance or income or both should be necessary. I mean that under present state of things by frankly admitting this we will not lose anything, but rather the contrary. But it should also with all possible strength be pointed out that the true source of revenue for any community is the socially created land values and that revenue from any other source can be justified only in time of great need. In this way we would free ourselves from much misunderstanding and opposition.

Finally my desire for new activities and necessary reforms and revisions suggested the thought of forming an international organization entirely based on our philosophy, but formally new in name and to some extent new also in demands. It is a very common view among certain classes of reformers that the Georgian movement is a dying one. By making an attempt to organize our work on international lines it would be made clear that we are a living, vital force.

Following is a necessarily incomplete outline of such organization:

PROGRAMME.

1. The socialization of land values.
2. The abolition of all burdens of taxation on labor, all indirect taxation, including protective tariffs, and the establishment of universal free trade.
3. Gradual reduction, and when possible final abolition of charges for public utilities. The expenses to be covered out of the land values which, normally, will be created by this very reduction and abolition.
4. Reform of the present patent rights with the purpose of excluding all monopolistic features.
5. Opposition to private monopolies in general.
6. Furthering of all kinds of cooperation based on principles of freedom

METHODS OF WORK.

1. The establishment of an *international land values reform information bureau* for the benefit of legislators, scientists and reformers.

The bureau shall as far as possible be complete with regard to

- a. All bills and laws in all countries *re* land values reform, (land valuation, land values taxation, etc.).
- b. Parliamentary reports and debates connected with such bills and laws.
- c. All books, pamphlets, leaflets relating to land values socialization.
- d. Important magazines and newspaper articles.
- e. All land values reform journals, published in different countries.

For the purpose of gathering such material and keeping it up to date with regard to the progress of the movement the secretary shall appoint trusted men in different parts of the world as agents for the bureau. These agents shall assist in sending printed material, and shall give a short half yearly report on the progress of the movement in their respective districts.

The bureau shall, when means permit, publish a yearly report containing an account of the work by the bureau, and also review the progress of the movement in all parts of the world. To realize this extensive plan of work of the bureau we will have to depend on contributions from individuals and associations, but efforts should at least be made toward getting *progressive* states and municipalities to support this work, which largely is organized for the benefit of such communities. Such contributions must, however, be given *unconditionally*.

2. The publication of booklets and pamphlets written by prominent men from an international point of view, and dealing largely with general principles.

The publication of newspaper and magazine articles in different countries shall be organized when practicable with help of the agents of the bureau.

3. The furthering of the movement of land values reform and free trade in countries where such movements are weak and in need of help.

4. To issue manifestos whenever a state attempts to introduce or increase protective tariffs. These manifestos, issued in the name of the association, shall be addressed (1) to the government and legislative bodies. (2) to the advanced reformers of all countries with a request to join in the protests, thus helping to advance the cause of freedom and peace, which is always more or less endangered by protective tariffs. (Through widely circulated publications these manifestos may be made of good use in advancing the idea of universal free trade.)

5. Organizing international gatherings for the purpose of discussing and, when opportunity offers, expressing publicly opinions on matters relating to the programme of the association.

ORGANIZATION.

The organization shall be based on the principles of equal individual freedom, individual responsibility and co-operation. In charge of the work shall be one or more secretaries (each with his special duties), a treasurer, a president and two vice presidents.

The subscription will be voluntary and the members shall have the right to decide on the use of certain percentages of money subscribed.

Every member to have the right to attend the annual meetings and use his or her vote or, if not attending, a right to vote by proxy.

Any society which has a desire to support the association can be affiliated with it. But as the association rests on individual membership such societies can have only *one* vote.

Most of this plan will speak for itself. But some points may call for explanation. From the two first figures of the programme it will be gathered that we are practically asking for all that we want, although the word Single Tax is not there.

Regarding the third point there is, I suppose, very little difference of opinion, but it should be pointed out that it is of considerable importance for the sake of real economic freedom that weak and strong, poor and rich alike shall be placed on the same level with reference to communication. But that can not be the case until we have free access to public utilities.

The fourth point I am leaving out for the present. But as to the demand I think we all agree. The same can be said regarding the fifth point and I suppose, also, regarding the sixth. While we require a simple and still comprehensive programme I think we cannot leave out the question of cooperation based on sound principles.

Under "Methods of work" I should like to call the reader's special attention to the proposal of an information bureau. Such bureaus are already existing for some other movements, for instance, the Peace Bureau at Berne. As we no doubt will be able to procure a great amount of materials at very low cost, it will be possible to start this work at any time, or as soon as we can find the right man for it.

Among other things which an association can do, nothing will perhaps be more useful than the desire to preserve the peace between West and East.

The "yellow peril," and the Asiatic question in general, have got such a hold on public opinion in the civilized world, that from the point of view of policy alone it will be a good thing to lay special stress upon it. And I dare say that no body of men are more qualified to do it than we, as the fundamental issue after all is one of equal rights and economic freedom.

The system of organization here proposed is already in use among societies in Scandinavian countries, and has proven a success. With the great distances separating members in such an organization as proposed the provisions will be found still more needful.

The intention is that the whole work should be done with as simple and cheap a machinery as possible. We cannot expect very much financial support from the already overburdened reformers.

The plan has been laid before several of the leading Single Taxers in Australia, always finding understanding and compelling interest. I hope that interest in the plan will be found everywhere, and that very soon we may be able to get to work.

UPPSALA, SWEDEN.

MY ISLAND.*

(For the Review.)

By JAMES R. BROWN.

Private property in land is the most baneful institution that has ever cursed the human race. It is the most flagrant violation of human rights. Few are the social and individual wrongs that cannot be traced to this fundamental evil. We take issue with those who hold that the wretchedness of this world is due to the fallen and perverse nature of man, and boldly declare the doctrine of total depravity to be a lie and a slander, a convenient refuge for

* The story of "My Island," which we will publish serially, is an elaboration of a speech which Mr. James R. Brown has repeated on a number of occasions, and which at the instance of Mr. Thomas Ferguson, an active member of the Manhattan Single Tax Club, he has cast into narrative form. No effort has been made to give this literary polish, but, on the contrary, the writer has endeavored to preserve the character it bears as a

those who cannot, or will not, trace involuntary poverty and consequent misery to their true source, and offer old Adam as a sufficient cause of it all. We hold that men are naturally good, true, manly and generous, more inclined to do good than the sparks are to fly upward, and only depart from this high plane under strong pressure. Our present civilization is not one of which any thoughtful man can be proud. In this so-called highly developed Christian civilization, our distrust of each other is complete; every window and door is locked, bolted and barred. A mat worth ten cents will be chained to the stoop. We impugn the motive of every person that comes to us and have a deep suspicion that every one who approaches desires to "do" us. We have reached a point where the most popular worship is that of the dollar, and he who obtains it in abundance is forgiven almost any crime he may have committed in securing his wealth, and be gladly received into the arms of Society.

To-day, to be a working man means to be a poor man, and while it is clear that there is no wealth which is not produced by labor, it is also clear that to be a working man, a producer of wealth, means to be one who enjoys very little of it. Nothing would surprise us more than to find a stone mason, a blacksmith or a tailor, be he ever so industrious or thrifty, seated in Sherry's or Delmonico's enjoying a good, square meal, properly served; and we would be sure to inquire of him how he come to be there. To-day the baker's children go hungry, the shoemaker walks on his uppers, the tailor wears shoddy clothes, and they who build palaces live in hovels. A sad commentary this upon a civilization which is supposed to worship God, revere His name, and be based on His law of eternal justice!

The suffering and wretchedness of man seem to me to be due not to any inherent tendency of evil, but rather to social conditions that make the mere getting of a living a fearful struggle in which want or the fear of want, becomes the directing influence. This pressure is not due to any niggardliness in nature, or to any limitations in the power of nature to meet all demands that humanity has so far put upon it, but to the fact that having reduced land to private property and allowed land value to go into private pockets, we have given great incentive to withdraw land from use for speculative purposes, thereby making land artificially scarce. On the other hand, by a foolish system of taxation, we have discouraged production and made commodities artificially high priced.

So subtile is this evil institution of private property in land, that there are

speech, to which many Single Taxers of this vicinity have listened with keen enjoyment. We think that in large measure its racy characteristics have been transferred to the printed page.

To those of our readers who may think that Mr. Brown's treatment of ecclesiastical institutions might fairly be coupled with qualifications we may say that no one would be more ready to admit the existence of many exceptions to his animadversions, than the author himself. But it may be said that what Mr. Brown satirizes is ecclesiasticism, not religion, churchianity, not Christianity. As Mr. Brown himself would say, in his own characteristic fashion, these are "so different."

few people who see any relationship between it and involuntary poverty. For this reason I write the following story, in the hope that it may hasten the day when the toiler shall go forth in the morning with song upon his lips, returning at eventide with joy in his heart. There is nothing so dreary, so heartbreaking, so depressing, as a life of unrequited toil, nothing so tragic as forty years of toil that lead but to the poorhouse and the pauper's grave!

In order to be thoroughly understood by those of my readers who have not made a study of economic or social problems, I shall avoid, as far as possible the use of technical or scientific terms, and try, on a small scale, to apply and work out some of the social institutions that obtain in every civilized land, in the hope of making clear to the lay mind the evil influence of reducing the earth to the private possession of a few, thereby making all the rest of humanity but tenants, who must pay to the fortunate owners of the earth a price for what we are oft-times pleased to call our "God-given heritage." To this end I shall use, as an illustration, an island.

CHAPTER I.

As the result of a shipwreck, twelve of us are stranded on an island. The morning after the wreck, having dried our clothing in the sun, we gather together what we have saved and make a sort of inventory. Among my effects I find a title deed to an island, and upon examining this title deed I am surprised and pleased to learn that the island referred to in the deed is the very island upon which we are shipwrecked. This deed descended to me through an ancestor of mine who was on very intimate terms with Queen Anne of England. He obtained it from her during a period of extreme good feeling due to the liberal libations in which both were indulging. However, the deed is just as good under those conditions as if given for a more tangible consideration and in a more sober moment. While she was in the giving mood she should have thrown in a couple of stars.

After being convinced of its validity I called the other eleven survivors and passed the deed around for their inspection. They expressed surprise at the peculiar coincidence and laughingly admitted my ownership of the island. I laughed, too, but it was with more real feeling and conscious knowledge of what was involved.

The pangs of hunger asserted themselves and they began to cast about for a means of satisfying their desires. One of them started off to pick berries. Before he had gone far, I called him back and he said, "Well, Brown, what do you want?" I said "Jones, I would have a word with thee." I tell him if he is going to use my island he must make terms with me; this is my island, and he cannot use it without my consent; of course, if he does not wish to use my island, that is his affair, but if he wishes to pick berries he must have my consent. He is a believer in private property in land and in the righteousness of the institution, and finally does the only thing he can do,—asks me what my terms are. I tell him that out of every four quarts of berries picked by him he must give me one

quart. Circumstances force him to agree to this, so he goes forth to his task of satisfying his desires, and, incidentally, my own.

Another man starts off to catch fish. I make the same terms with him. All of them engage in some labor, and I enforce like terms with all. In other words, I am enabled to live on the fruits of labor without the disagreeable necessity of laboring myself. It matters not to me whether the summer suns are hot or the winter winds cold. My back never aches from toil, my hands are never blistered; I am never cold, I am never weary. I have food, raiment and shelter. All of this comes to me not by my labor, but by virtue of a title deed to this island given by Queen Anne, who did not herself produce it, and did not even have a speaking acquaintance with the one who did. But the title deed and its validity were never questioned, owing to the ignorance of the people.

This order of things is very satisfying. In my devotions, for I am a very devout man, I thank God for having in his inscrutable wisdom seen fit to cast my lines in pleasant places and given me such a goodly heritage.

My tenants have assumed a very deferential attitude towards me which is pleasing to my self-importance. Whenever they meet me they doff their hats and stand with an air of humbleness and contrition. All of this affords me the keenest satisfaction and pleasure. It offsets the half-conscious feeling hidden away in the recesses of my being that I am a parasite and a loafer; that my title has no standing in the court of ethics and that my comfort is at the cost of theirs.

Years roll on. The population has increased. Their knowledge of the arts and sciences has also increased; their ability to produce wealth has increased; their demand for land has increased, and while I have no part in any of this progress, not being a laborer, a producer, a helper, a thinker, a worker of any kind, I recognize the effect it will have upon my income, for this increase in the demand for land increases the value of land and so increases the share that goes into my pocket.

Considering the value of the land, I feel that I would not be doing justice to myself unless I raised the rents so that they will yield something like an equivalent for such value. Therefore I called the tenants together and made a speech to them as follows:

"I am pleased to note your industry and I am delighted to have you as neighbors. We all have good reason to be grateful to Almighty God for His kindness to us and the many blessings He has bestowed upon us. However, there is a matter I would like to talk over with you. I have been considering the value of this island and the increased amount of wealth produced, and I feel that in justice to myself I must raise the rents."

I appear very reluctant in this address, as though I only did it under great impelling influence to do justice to everybody, beginning with myself. The tenants, of course, object; they always do. They are an ungrateful lot. They do not seem to recognize the hand of God in all this. But I show my title deed and tell them they do not have to use the island unless they want to

of course, but if they do they will have to use it on my terms. What will become of them is no concern of mine; the mainland is a thousand miles away, but they are all good swimmers. Somehow or other, they fail to recognize my benevolent and benign attitude, but after much protestation they agree to my proposition, which is that hereafter one-half of all they produce must come to me in return for permission to use the natural forces of my island. They return to their occupations sullen and sore. The day when they shall sit under their own vine and fig tree is no nearer. Rest and ease is further off than ever and there is nothing left for them but the monotonous round of daily toil, producing much, enjoying little.

The condition of affairs of my island have, in some respects, assumed serious proportions. Poverty and want among the toilers are becoming very apparent. There are hungry men upon the streets who are both able and willing to work, but somehow they cannot find employment; wages of those who are employed are going down. There is a decided fall in the standard of living. Interest in what we call the higher plane of life has almost disappeared among the workers; morals have been debauched, and there is a general dog-eat-dog principle at work among the people on the island. The struggle to just live is more keen and bitter each year, and selfish, greedy brutality is to be seen on every hand from the top to the bottom of society. In the upper circles it is glossed over; in the lower circles it is to be seen in horrid nakedness. Many efforts are being made to stem this tide of destruction. Many are the causes assigned for all this, and varied indeed are the remedies suggested.

Having a great deal more wealth than I can use personally, and desiring the good opinion of my fellow men, I seek some way to use part of this wealth that I have taken from the workers to win back their good will which I have forfeited through my position as a landowner. I think that first of all I will build a church. I have one erected with stained glass windows through which the soft light floods the sanctuary. There is a great steeple pointing heavenward and a bell in the tower for the purpose of calling the people to worship.

Having built and completed the church, I look about for a man to occupy the position of pastor, and send to a theological seminary. I always smile when I pass this seminary at the blunder of the Irishman when he called it a theological "cemetery," for in my inmost consciousness I recognize that it is the "cemetery" of truth. However, I am perfectly willing to use every institution that exists if it will serve my aim, which is to maintain the present social order which enables me to live in luxury without working. To this institution I apply for a graduate, one who has a certificate giving him permission to preach the gospel of Jesus Christ. This certificate is like a walking delegate's card. He cannot go to work without it. Rather a different arrangement than that which Jesus entered into with the fishermen! However, this is the Twentieth Century, and we are a progressive people. It must be a dreary thing to have a certificate in your hand and no fire in your heart, drawing a salary for preaching any kind of doctrine. I let it be known to the faculty of this institution that I desired the services of one of their graduates, and one called upon me.

I informed him that I took a deep interest in the spiritual welfare of the people on my Island, and I had built a church and wanted someone to minister to the spiritual needs of the population. I employed the word "spiritual" not knowing what it meant and not caring much, for I had an entirely different reason for building this church and hiring a pastor. My purpose in building it was to have the people taught that the present social order is God-given. This theory serves me mightily, and so long as they continue to believe this my idleness and luxury will continue.

The person who called was one of those curious freaks, a preacher of the gospel of Jesus, looking for a job to preach the gospel for a price. He was twenty-five years old, but had not started to work at his trade as yet. He was dressed in black broadcloth. Why it is that preachers always dress in black is not clear to me except that there is something moribund about their calling. We speak of them, you know, as "the cloth." His collar was buttoned at the back, another habit of preachers. An explanation of this was offered by a friend of mine who said they were going backwards. His hair was smooth and slick as a wet rat, and he had a pious look on his face that would have made a tombstone look jolly in comparison. He addressed me most deferentially and expressed great pleasure at having met me, said I must be a very pious man indeed to have given up so much of my time and wealth to the spiritual welfare of poor sin-sick humanity, and that men of my type were indeed rarities. I told him I was very glad to meet him, and that I had no doubt he was a wise and thoughtful man. I also told him that it was not of much importance to me what particular brand of doctrine he held to. The main string on the fiddle that I expected him to play on almost continuously was to teach the people patience and to submit to the will of the Lord, especially as regards the existing social arrangements, not to complain if life was hard and the struggle keen, and in their moments of gloom and depression to cheer themselves with the thought that there was a mansion in Heaven awaiting those who are meek, humble, patient and long-suffering. I desire him to lay particular stress upon the fact that the present social order, which gives me the ownership of the island and makes me a very wealthy man, undoubtedly had its origin in the divine mind and is two-fold in its manifestation of infinite wisdom. Firstly, it enables me to cultivate charity, generosity and condescension by allowing me to expend large amounts in various ways for the benefit of humanity, and, secondly, it enables the people to cultivate humility, patience and gratitude as recipients of my charity. I told him I did not care whether he was a deep-sea Baptist, or a liberal Baptist, whether he was a believer in the final perseverance of the saints, or, in fact, any one doctrine of the Christian church, or, of any particular sect. The one specific thing he must stand for, through thick and thin was that private property in land was a righteous, just, wise and God-given institution.

I decide that his compensation is to be \$5,000 a year in order to enable him to live and enjoy some of the luxuries of life. My aim being to place him beyond the common herd and make him independent of everybody in the church except myself, for, of course, I shall be a member of this church.

He tells me he recognizes the magnitude of this undertaking, and sees very clearly the divine wisdom in this whole social arrangement, and he assures me that every time he prays he will thank God I live and that he has the opportunity afforded him of engaging in such a noble undertaking, namely, to minister to the spiritual and moral welfare of these people, and to work for me.

After fully assuring myself that he was onto his job, I had him installed as the Ambassador from Heaven. The people received him, praised him, and passed favorably upon my choice of a pastor.

(To be Continued)

ANDREW CARNEGIE'S PLEA FOR HIS PSELF.

(For the Review.)

By EDMUND CORKILL.

A multi-millionaire who has written a book on "Democracy" in which he made the admission that he had lived long enough to discover that the men who earned the wealth did not get it, must command the attention of all earnest social reformers when he essays to expound and explain "The Problems of To-day."

Mr. Andrew Carnegie, by adding another to the already numerous attempts to solve these questions in volumes which occupy many shelves in his public libraries, evidently regards those previous efforts as unsatisfactory and his present work as the one thing needful to brush the cobwebs of error out of our brainial cavities and so make room for his own infallible remedies; more than that, Mr. Carnegie claims that he can truthfully say "I told you so," about "some of the doctrines which are now promulgated so freely"—that he "held and expressed advanced views upon 'Labor' and 'Land' before he could be ranked as one of the multi-millionaires" and that he is not "only a recent convert to such views."

After a careful reading of his book it is not easy to see how far he has "advanced," for he has the habit of presenting a part of a truth that he neutralizes later by discordant conclusions or qualifications. But through all is seen the shrewd Scotch intellect, so far commercialized as to enable it to reduce even the highest moral and altruistic elements of social life to the primary unit of money making. This is strikingly shown in his use of the parable of the talent hid in a field, obviously intended by the Nazarene teacher to point a spiritual truth, but which is adduced by the Ironmaster in support of his favorite virtue, thrift. It did not occur to his acute intellect, warped by commercialistic habit, that his own career as a monopolist might aptly find illustration in that impressive parable, but true it is that time was when *his* talent lay hidden in the ground in the shape of iron ore—for surely that must count as

the greatest of all the opportunities in his business life. Time was when his Scotch shrewdness saw the possibilities which untold ages had developed, doubtless for the benefit of—whom? Is it possible that this canny Scotchman did not know for whose use and benefit that iron ore was hid and prepared in the dark silence of nature's secret laboratory during all the centuries of the illimitable past? Did he for a moment conceive that it was for the use and benefit of Andrew Carnegie and his partners?

Far too shrewd was the Ironmaster to repeat the blunder of the coal-baron Baer. He has never claimed to be a divinely appointed custodian of iron ore stored in the earth for the special purpose of being doled out to the rest of mankind at his own price. His more scientific thought and his faith in evolution would save him from so egotistical an assumption, yet he assumes that which comes dangerously near that of his unscientific fellow monopolist. A few selections from his book will make this apparent. "Let us go to the root of the matter and inquire how fortunes are created, whence and how they arise," writes Mr. Carnegie, on page 18, and then gives an interesting illustration of the process in the imaginary career (doubtless founded on fact) of two farmers to each of whom their father had given a farm of their own selection. "One in the centre of Manhattan Island, the other beyond the Harlem." "A few hundreds buy the farms, and the brothers set up for themselves." "They are equally industrious, cultivate their farms equally well, and in every respect are equally good citizens of the State." "The growth of New York City northward soon makes the children of the younger millionaires, while those of the elder remain simple farmers in comfortable circumstances, but fortunate in this beyond their cousins, still of the class who have to perform some service to their fellows and thus earn a livelihood. Now who or what made this difference in wealth? Not labor, not skill, no, nor superior ability, sagacity, nor enterprise, nor greater public service: The *community* created the millionaire's wealth; while he slept it grew as fast as when he was awake. It would have arisen exactly as it did had he been on the Harlem and his brother on the Manhattan farm.

The younger farmer, now a great property holder, dies, and his children in due time pass away, each leaving millions, since the farm has become part of a great city, and immense buildings upon it produce annual rents of hundreds of thousands of dollars. When these children die, who have neither toiled nor spun, what canon of justice would be violated were the nation to step in and say that, since the aggregation of their fellow men, called "the community," created the decedent's wealth, it is entitled to a large portion of it as they pass away?

"The community has refrained from exacting any part during their lives. The heirs have been allowed to enjoy it all, because although in their case the wealth was a purely communal growth, yet in other cases wealth often comes largely from individual effort and ability, and hence it is better for the community to allow such ability to remain in charge of fortune-making, because more likely to succeed, and in so doing develop our country's resources. It

would be unwise to interfere with the working bees; better allow them to continue gathering honey during their lives; when they die, the nation should have a large portion of the honey remaining in the hives; it is immaterial at what date collection is made, so that it comes to the national treasury at last."

The foregoing quotations may be taken as fairly representing Mr. Carnegie's views upon the land and its relation to the acquisition and use of great wealth. At the outset the reader may be alarmed at what appears to be a sudden attack of Single Tax, but later he finds it to be a false alarm, and is somewhat puzzled by contradictory symptoms that seriously affect the diagnosis, the final outcome being that the millionaire retains his millions as long as he lives. Note how careful Mr. Carnegie is not to suggest a course that would violate any "canon of justice" in the disposition of the millionaire's wealth *when he can no longer hold it*, and how his (Mr. Carnegie's) public spirit would keep the fortune-making in charge of the family or group of fortune-makers altho' he concedes that the "community" *created* the wealth in question and notes the fact that said "community" had "refrained from exacting any part during their (the millionaires') lives."

We have but to add the consideration that the lucky fortune-makers in the first move they made in their career by taking possession of the source of all wealth, the land, unjustly appropriated that which naturally belonged to the whole people of the United States—if it belonged to any one at all—and thus diverted from the Public Treasury and into their own pockets, all the wealth subsequently produced therefrom—to see as illogical a jumble of economic ideas as it is possible to conceive. Well may we ask—by what rule of logic or common sense should the creators of great wealth wait for their share—"a large portion"—until it drop from the trembling hand of the dying millionaire? Many members of "The community" must be in dire need of their share if, as Mr. Carnegie daringly admits, that "most men and women are born to poverty." Why must these needy ones wait while the fortune-makers are making more fortunes? If another fatal admission be true that "where wealth accrues honorably, the people are always silent partners," why should some of them suffer and starve while a few of their partners are enjoying monkey dinners at ten or perhaps a hundred dollars a plate? To donate labelled libraries or any other substitutes for a prompt restitution to these shareholders of their just share, would be to tantalize them and could in no equitable sense satisfy the claims of common sense justice. By what law, divine, natural or human, is the tenure of any monopoly of a natural opportunity fixed? Mr. Carnegie limits it to a life time because "It would be unwise to interfere with the working bees," better allow them to continue gathering honey during their lives. When they die the nation should have a large portion of the honey remaining in the hives; it is immaterial at what date collection is made; so that it comes to the National Treasury at last."

Again that fatal admission that "Most men and women are born to poverty rises like an avenging ghost—possibly from a Homestead graveyard—and asks, "Is the date immaterial when the first of the month comes round and rent day

finds the purse empty—when Tommy's shoes no longer keep out the rain or snow, and there is no money to buy new ones; when Bessie's clothes have become too ragged to mend and a new frock a Utopian dream? Is it immaterial when and in what form, such shareholders as these get their dividends?

But the very principle of the Ironmaster's proposition to postpone righteous restitution is false and unjust on the face of it, and would not only rob the people of their undisputed right, but would give to the successful monopolist a perpetual license to monopolize any natural opportunity that he may have been bold and shrewd enough to seize and develop. "Because they are likely to succeed" is considered a sufficient reason why the fortune-makers should retain their monopoly—never a thought of the *moral* quality of monopoly itself. Not once in his book does the Ironmaster look the land question fairly in the face. He invites us to go with him to the root of the matter and then skillfully skims the surface without disturbing the deeper and, to him, the more disagreeable truth below. All through he assumes that the land in America, Canada, Australia, New Zealand and Denmark is *free*. "Land in these countries," writes Mr. Carnegie, "is free as other property is." This is a good example of the loose way in which he handles the land question, and he disposes of Henry George's "proposed exclusive taxation of land" in one brief paragraph without attempting to deal with it. "Progress and Poverty" with its splendid diction (besides which the "Problems of To-day" read like a school boys' maiden effort) and its clear, honest and logical argument against land monopoly and its kindred wrongs, is ignored on the false plea that the people of Canada and America denounced it! Of all books on economic subjects, Mr. Carnegie could least afford so to treat "Progress and Poverty," and the most charitable construction that can be put upon his course is that he had never read it. To assume that he had, is to charge him with conscious inability to successfully meet its arguments. If he had conscientiously considered that invaluable work he could never have written the incoherent medley of superficialities of which his book is largely made up. He makes the cardinal mistake of beginning his history of fortune-making, *after the foundation had been laid* in the seizure of natural opportunities *in the land*, thus ignoring the fundamental and most essential element in political and social economy. By leaving this out of his book Mr. Carnegie has vitiated all his arguments upon wealth and the land. Undeniable facts compel him to concede—consciously or unconsciously—important points in favor of Henry George's land doctrines, as for instance, that the land originally belonged to the people—see page 24, where he admits, in alluding to the purchase of certain mineral lands, that "much of the wealth of the concern came from these minerals, *which were once* the public property of the community, and were easily secured by this fortunate son and his partners upon trifling royalties." But he fails to draw from these facts the logical conclusion that no individual or group of individuals had any natural right to appropriate any part of this "public property" for their exclusive benefit without rendering to the excluded "public" a just equivalent for the benefit taken. Over and over again does Mr. Carnegie describe the

seizure of natural opportunities as "fortunate" or "lucky," implying that there is no natural law governing their use, and that therefore it is entirely a matter of "First come, first served." But this "go as you please" method of using the earth—this private appropriation of natural opportunities has been tried in older countries for centuries with disastrous results to human freedom, and has seriously hindered the growth and industrial development of the American nation. It has made a few multi-millionaires and many tramps. With the aid of special legislation it has created trusts and burdened the masses with high rents and exorbitant prices for the necessaries and comforts of life. These are but a few of the evils which have sprung from the one great, fundamental wrong that the Ironmaster has not deigned to consider. The interested reader will find the subject discussed at length with unequalled clearness and power in Henry George's "Progress and Poverty."

Mr. Carnegie's anxiety to escape the odium attaching to monopoly, leads him to present some arguments which, while apparently plausible, are really suicidal. Godwin truly wrote, "The human mind is incredibly subtle in inventing an apology for that to which its inclination leads." While this seems to fit the present case, in some instances the Scotchman's well known shrewdness seems at fault, as, for instance, in his defence of the millionaire's retention of his monopoly. What more plausible than his proposition that "*the working bees*" should be allowed to continue gathering honey (money) during their lives? But it is only when we define the terms "working bees" that we get at the true inwardness of the proposition. It is already admitted that "The *community* created the millionaire's wealth. While he slept it grew as fast as when he was awake." But the community was to get its share of the wealth *after* the working bees had done with it, who then were these "working bees?" On the face of it unquestionably it is taken for granted that the term describes those who had all along been receiving the product of the labor and natural advantages which had made them millionaires. But what about the *laborer's*—the men of muscle and brawn, were not these truly "working bees," or were the only "working bees" those who went buzzing about in automobiles and drawing dividends? There can be but one reasonable answer to this question, and therefore, on his own terms, the Ironmaster is bound to grant to all working bees the full product of their labor. Is he prepared to admit this conclusion? He stands here in the position of the rich man who is said in the Gospels to have asked Jesus the momentous question—"Good Master, what must I do to inherit eternal life," claiming to have kept the entire moral law including the epitome of all social obligations "Thou shalt love thy neighbor as thyself." The reader will remember that the enquirer "went away sorrowful because he had great possessions;" the Master's lesson was too much for him. He had not yet learned what the law meant when it said "Thou shalt love thy neighbor as thyself," which was only another way of putting the golden rule. The great possessions made for him by the "*working bees*" barred his way to the "eternal life" he was anxious to inherit.

The case of the millionaire and his working bees as put by Mr. Carnegie,

can be satisfactorily arranged by no other rule than that laid down by the Nazarene teacher in his impressive interview with the rich man who wanted to buy eternal life at his own price. If the honey making determined the right to a share of the honey—a full share—a share commensurate with the labor expended in the production of the wealth, then the rule “Thou shalt love thy neighbor as thyself” demands the payment by Mr. Carnegie of the enormous arrears of dividends owing to his old employees who failed to secure an adequate share of the “honey” in addition to their daily wages. Is Mr. Carnegie prepared to love his neighbor as himself to that extent? If he believes in the simple equity of the Golden Rule, this is what he is bound in all consistency to do. But, alas! this rule makes no allowance for the unjustly discriminating apportionment of the shares in favor of the millionaire employers of working bees—this consideration and the general tenor of his book force the inference that he, too, will go away sorrowful because of his great possessions.

It is true that he strongly urges the adoption of profit sharing and gives instances in his own career in which, by this means, he actually started several of his subordinates on the road to affluence. This was no new method and it would have been surprising had the Ironmaster overlooked it. William the Conqueror adopted this method a thousand years ago, when he took possession of Britain. Some of the heirs of the men who helped him steal the land, still enjoy the fat estates given as a reward for valuable aid. To conquer, the aggressor must share the spoils with those who help, and the political Boss appreciates the value of the method. Boss Croker openly justified it, and almost every public office, from the highest executive to the lowest rank and file position, is filled with due regard to that principle, so it is not specially to the Ironmaster's credit that he made use of it to further his avaricious schemes.

Perhaps one of the strongest impressions left upon the mind after a perusal of “Problems of To-day” is that the writer seems to be solely concerned with *palliatives* for poverty. It would be strange indeed if even a multi-millionaire should not at times realize the vastness of the gulf that yawns between his own social condition and those which oppress the hungry wretch without a place to lay his head. “The writer has no desire to minimise this sad contrast, nor to say one word in its defense” writes Mr. Carnegie on page 30. “It is one of the saddest and most indefensible of all contrasts presented in life.” Taken in corroboration of the shocking statement of fact already quoted, viz, “most men and women are born to poverty,” this contrast is enough to stagger any mind at all susceptible to human pity. But having ignored the first false step, the fundamental wrong, that Henry George and many thoughtful men and women beside, regard as the most potent cause of poverty, Mr. Carnegie looks around for other causes more consonant with his own thought and experience, and pounces upon the *intemperate* and *unthrifty* workingman. “When one asks himself what would most benefit the worker,” again writes Mr. Carnegie, “there is no hesitation in the reply—to avoid liquor and gambling. The workingman who indulges in either, is, to the extent he does so the architect of his own poverty. Here is the issue of greatest moment

to the workingman." Again the irrepressible assertion that "most men and women are born to poverty" looms up to harass the Ironmaster. Are these the architects of their own poverty? Unless we admit the transmigration of souls this were impossible unless the pitiable degenerates who enter life with the inherited depravity of their progenitors may be regarded as cases of reincarnation.

But do these assertions of Mr. Carnegie agree with the known facts of social life? Here is the testimony of the New York Society for Improving the Conditions of the Poor in their annual report as summarized by a New York newspaper. "The fact is gradually becoming impressed upon those having charity work in hand that the causes producing dependence are more generally beyond the control of the sufferer than has generally been supposed. In fact, judging from recent experience, it is estimated that fully 90 per cent. of those that apply to the Society for aid are brought to it through no fault of their own.

The demoralizing effect of the drink habit is too well known to be disputed, and any effort to check the evil is worthy of commendation, but that effort can never take the place of the radical reform that aims to open up natural opportunities so that increased demand for labor would make it easier for all to earn a living and so save the laborer from the poverty that so often disheartens and then debases. Altho' there are exceptions, it is when men are idle that they are more liable to drink. With good opportunities men are more likely to be sober and industrious than otherwise. As with a tree that depends largely upon the nature of the soil and the intellegent care of the gardener for its development, man's heredity and environments, as a rule, determine the character of his career through life. Nor may we ignore the fatal *Parasite* that insidiously absorbs the vitality drawn from the life giving soil, until it droops or dies in helpless poverty. The monopolist grows rich by making the wealth producers poor and he is never so dangerous as when he poses as the *friend* of the workingman. They aspire to be *benefactors*. "Is it not evident to all" writes Mr. Carnegie, "that the first and indispensable work of the Socialist is the elevation of humanity to that standard of conduct which would ensure the wise and sober use of benefactions?" What a standard is this to aspire to! Sheer pauperism! The condition of mind that naturally results from *dependence* upon *charity*. One would think that the American people would indignantly repudiate the degrading insinuation that it implies, but no, the insidious poison in the exampple of these captains of industry has done its work among many of the poor and ignorant. "We have 26 splendid millionaires," proudly exclaimed an enthusiastic admirer of "*Success*," to a group of interested listeners in one of our Brooklyn parks lately, and he only expressed the admiration that commercialized society generally has for the man who acquires enormous wealth quickly without being necessarily too fastidious about the means employed to secure it. The trouble 'is that the difficulties which an ordinary business man encounters in his efforts to succeed are apt to blind him to the real causes that contribute to the evolution of the millionaire. "If the obstacle to success be so generally difficult and so often insur-

mountable"—he reasons—"how admirable is the courage and extraordinary the ability which enabled maiden effort to overcome all obstacles so quickly."

But the splendid millionaires lose their glamour when their boasted success is seen to be based upon monopoly and special privilege, a success that would be easy to hundreds of thousands of their fellowmen *under the same conditions*. Under *fair* competition a multi-millionaire would be impossible, and but for the private ownership of land, would never have appeared upon the earth.

But his blind or self interested defenders find an excuse for his existence in the business opportunities which he creates and the work that he finds for the unemployed. That he has provided employment for a large number of his fellowmen is very true—so has the grafter, the incendiary, the train wrecker, and all others who rob and destroy. If the mere finding of work for the poor man justifies the operations of the monopolist then surely ought we to erect a monument to Boss Tweed, whose coloseal schemes for graft found employment for many needy workingmen. Who still remember him with genuine feelings of gratitude.

This paper does no more than glance at the Ironmaster's plea for his pelf. The book will not harm the Single Tax movement, but the Socialists will have all they can do to dispose of some of the difficulties the shrewd Scotchman puts in their way.

EXTRACTS FROM CONTEMPORARY PERIODICALS, SHOWING THE WONDERFUL GROWTH OF PUBLIC OPINION IN OUR DIRECTION

ONE OF THE SAVIORS OF THE WORLD.

Lincoln Steffens said recently: "No matter what the world may decide to do about Single Tax, some day it will have to acknowledge that Henry George brought into the service of man more men of more different kinds than any other man of his day."

Personally I believe that the mission of Henry George on earth was that of one of the saviors of the world. I believe his "Progress and Poverty" is one of the books of Holy Writ.

I believe that in the "Single Tax" lies the solution of every problem which agitates our industrial world to-day.—ELLA WHEELER WILCOX in N. Y. *Evening Journal*.

CONCISE.

Don't increase a man's taxes because he builds a house or a factory. It discourages.—Youngstown (Ohio) *Daily Vindicator*.

LET THE LANDLORDS GET OFF THE PEOPLE'S BACK.

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

NO FREEDOM WITHOUT EARTH OPPORTUNITY.

Justice will be complete only when every man is free to be his own employer if he choose, and this state of affairs will not exist until each is guaranteed an equal opportunity in the enjoyment of natural elements and resources—

the gift of God to man. The present order shall pass away. The conditions of life in the industrial world to-day shall be regenerated, and the circumstances that force the mass of mankind to be mere hewers of wood and drawers of water for the proud and privileged, shall give way to an industrial peace where each producer shall at least have the opportunity to enjoy the fruits of his own achievements, the satisfaction and glory in his work, not alone for the economic reward, but the joy one feels when he has accomplished a great task. But that joy can come only when he feels that he alone is the owner of the fruits of his hands, and that there is no idle parasite to relieve him of his just reward. Opportunity—that is the word that shall conjure forth all the spirit of justice and equality. Opportunity rests upon the freedom of this earth from the grip of monopoly, and when that freedom shall have been achieved, men will no longer be the mere tools of toil, the puppets in the game of industry to be played with as greed dictates. Then, and not until then, will men take joy in their work, and be men indeed.—The *Chancellor*, Omaha, Neb.

PRESENT TAXATION AN INVERSION OF JUST PRINCIPLES.

We shall never have a proper system of taxation until we make the taxes fall upon the men who *don't improve*, who are consumers and not producers of the wealth of the community. To trace the classes that belong to this latter category opens up an interesting line of economic inquiry, but it would carry us beyond the limits of insurance journalism. It is sufficient to affirm the principle that only by a frank inversion of the ordinary principles of economic justice, can the taxation of life insurance companies as at present carried on be defended.—*Life Insurance Independent*.

THE WAY WE IMPOSE TAXES.

Let a man buy a lot and improve it by building a home, let men employ labor to make houses more abundant and cheap, let men employ industry to add to the wealth and prosperity of the community, and our system of imposing taxes decrees that they shall pay a penalty in proportion to the value of the improvements they have made.

Let men, however, keep their lots vacant and allow them to become covered with weeds, and let them refuse employment to labor to improve these lots, then we grant to these men low taxation and place a premium on stagnation.

The laborer turns the desert into a garden, and we increase his taxes for doing so; the land speculator turns the garden into a desert and we diminish his taxes.

The better a man does for his city the worse his city does for him.

Our system of taxation places a premium on barrenness and a penalty on beauty.

We have here in Mount Vernon many acres of so-called farm lands and thousands of vacant lots that escape just taxation and lay dormant, as far as

usefulness is concerned, while they increase in value because of the improvements made about them by those who must pay a penalty for their public spirit and progressiveness. We are not preaching a single land tax; but we are urging that so-called farm lands and vacant lots be compelled to bear a fair proportion of taxation and that it be made less profitable to keep them unimproved to the detriment of the neighborhood.

Here is a subject for our city fathers that is worth while considering.—*Daily Argus*, Mt. Vernon, N. Y.

HE MADE THE EARTH FOR ALL.

Mankind are losing the earth God gave them.

We are coming to be tenants at sufferance of the planet on which we live.

Man did not make the forests, the mines, the rivers, the hills, or the plains.

God made them. And he made them for all men.

Let the forestallers of the bounties of nature take notice that a time is coming when their title deeds will be re-examined, and the man who cannot produce an abstract of title, running back to God Himself will be classified, not as an owner of property, but as a despoiler of other men's goods.

The new lumber combine and its fellows are tremendous machines for reaping where other men have sown, for taking without earning, for eating bread in the sweat of other men's brows, for building higher the House of Have, and making lower, darker and more squalid the House of Want. And the world will not always bear it.—*Berkeley (Calif.) Independent*.

THE REMEDY IS JUST TAXATION.

Away back in 1883, when Henry George wrote "Social Problems," he offered a remedy.

It was the remedy of just taxation.

He said it was not fair to tax you more after you had built a house upon your property than you were taxed before. He said it was not fair for the state to charge a man a premium for building a house.

He said that if you would tax the unimproved lot of the foreign capitalists just as much as your own lot was taxed, the foreigner would be forced to improve it to get a return on his investment. His only alternative would be to sell it to some man who would improve it. That would be all the same to you. All you care for is to have it improved.

Some day these problems of the relation between the man and the community will be worked out. But they will never be worked out by political parties with all their prejudices and narrowness. They will be worked out by men who think.

You may not be willing to accept the whole Henry George doctrine for the curing of public ills, but you get a lot of wholesome truth if you will just stop at the library and get "Social Problems" and read it carefully.—*St. Paul (Minn.) Daily News*.

AN INEXHAUSTIBLE STORE HOUSE.

Henry George rejoiced in a faith in the perfection and universality of God's laws, and this is why he was able to give a message to the world which will some day prove to be the greatest of material (if it be right to call it material) blessings; for it will in its own time unfold to an awakened consciousness, God's inexhaustible store-house—a world of comforts for all. "O ye of little faith."

BAYARD MOSBY, in *Arena*, Dec. 1908.

THE LANDLORD LIVES BY HINDERING PRODUCTION.

It is an elementary principle of economics that the land is the source of all wealth, and (which is more important to the hungry stomach) is the source of that essential part of wealth which we call food. Everyone who does any work toils on the land, either personally or by proxy. The baker bakes solely to let the farmer work the longer, having now no need to bake. The lawyer argues and stretches many kinds of paper so that the farmer may work longer still, for the only thing we really need is bread. And here in Inverness were fifty hard-handed cultivators gathered to protest against the hindrance put upon their services to themselves and humanity. The baker and the lawyer they can tolerate, because, in the main, these men give him a few hours extra each day in which to use the spade. But the landlord (that curiosity among men, who lives by hindering folk instead of helping them) is in a different category. And truly his pretensions are wonderful. He will allow people to see the light of day for the first time upon his property (a privilege for which, no doubt, they should be thankful) and then he will order them to quit, if it so please his mighty will. "You shall no longer produce bread upon my acres," he will say; "I have enough, and I now prefer venison." If air were a less elusive commodity he would annex it also, for has he not already annexed the water, even the salt water of the sea and issued a decree against the taking of sea trout from the salt waters that beat upon his shores?—D. N. M. in *The Northern Herald*, Dingwall, Scotland.

LANDLORDS HAVE NO MORAL RIGHT TO LAND VALUES.

Landlords should consider that equitably the only value to which they are entitled is the value they created, and that their power to charge rent in excess of a reasonable return on the buildings and improvements is a legal right as distinguished from a moral right. What makes land on Manhattan Island so enormously valuable is not the presence here of a few thousand landlords, but the living and working here of millions of rent payers.—Evening (N. Y.) *World*.

NATURE'S LAWS MUST NOT BE VIOLATED.

The proposition which the *Journal* hopes will be considered is this: Nature gives to every worker the full reward for his services. For any attempt

to get more than this, either through government aid, corporate combination or individual cunning, force or fraud, is to sap the foundations of society and render life and property unsafe. This is the business end of the much-abused Golden Rule. Can any objection be made to it? Is it anything but giving to each other his due? And in the social arrangement which is to endure can less than this be recognized? Manifestly the government that is to continue must see that Nature's laws are not violated by either itself or its citizens.—*Manufacturers Journal*.

THE *Philistine* FOR THE SINGLE TAX.

Under our present system of taxation the wages of the worker are taken to run the city by the tax on the home being put in your rent. The increase in land-values that would run the city goes to the land speculator. Example and Proof:

Suppose the people build a twenty million dollar subway. The land increases twenty million dollars in value; the increase would pay for the subway, but it goes to the land-speculator and your wages are taken to pay for the subway by a tax on the home which is put in your rent.—The *Philistine*.

LET MONOPOLY BEAR THE BURDEN.

Modern urban life demands greater and greater expenditures. Cities have to do more things than formerly. So do nations. Collective activities are more and more important and expensive year by year.

Where are the taxes coming from to meet these burdens?

Must we abandon modern city activities and return to the old-fashioned, every-one-for-himself plan of city life?

The negative to the latter question and the answer to the former may be found in a better system of taxation. In every great city the great corporations, controlling assessments, have evaded taxation. The Teachers' Federation of Chicago, by a very cursory examination, found many millions of values in that city left off the tax rolls—enough to pay the arrears of teacher's salaries, which was what they were looking for.

Absolutely fair taxation on the present basis would no doubt put New York City on Easy Street—for the present.

But the great mass of values still left practically untouched are those which are the most righteous objects of taxation because created, not by their owners, but by the public at large. These are the values of public service corporation franchises, and site values.

New York is piling up the most costly and lofty buildings ever erected in the history of the race. And yet, the value of practically none of these skyscrapers is equal to that of the ground on which it stands.

An acre in lower Broadway is as valuable as a county in an agricultural region, however rich.

And all this site value might be taken in taxation without injustice, and without adding a cent of burden to productive activity. It would be a mere shifting of values from the pockets of landlords who have not created them to the treasury of the people who have created them.

Moreover, it would discourage the man who does not improve, and by forcing the improvement of all lands tend to lower rents and take the pressure off business.

There is a way for all our cities to avoid bankruptcy.

It is merely the taking for the people of that which the people have created.

Let Monopoly carry the burden, or at least stand its honest share of it.
—Cincinnati (Ohio) *Post*.

THE EXPLANATION OF POVERTY.

Improvvidence of the individual is the cause of much poverty, but surely this is not such an improvident people that 80 per cent. lead a hand to mouth existence continuously? There are among them those who would save if they could. The truth is that they are victims of social conditions under which they must work for the enrichment of others and are denied the opportunity to do for themselves. The land whose farm products alone reaches the value of eight billions a year produces more than enough for all. It is intended that it should sustain all, but as it is in the possession of the few, the many who must live off its products are under tribute to those few.—Pittsburg (Pa.) *Leader*.

THE KEY TO THE PROBLEM OF THE UNEMPLOYED.

Many appear to overlook the fact that valuation must precede taxation. Some clear and definite basis of value must be ascertained before a new tax can be imposed. That is why the Government is standing so firmly by the Land Valuation Bill for Scotland, in spite of the strenuous opposition of the Lords. We hope that we shall soon see the Valuation Bill for England and Wales. One of the Tory Peers, Viscount Ridley, is reported as having said at New Castle last year that "not far from a third of the land of the country is owned by the House of Lords in one way or another." We have seen calculations that make the extent of land owned by Peers even greater than that. But Lord Ridley's figures are sufficient for our purpose. Is it in the interest of the nation that about five hundred persons should have the power of saying that a third of the land in the country shall not be cultivated except as they choose; that none shall be available for the poor man's allotment; that cottages shall not be built; that plots shall not be acquired for larger dwellings; that preference shall be given to game preserves; and that nothing shall be done of which they do not approve? It is here that we find one of the keys to unemployment to-day.—London *Daily News*.

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PUBLISHER'S NOTES.

A large number of subscriptions expire with this issue. It is to be hoped that our friends will renew promptly. And in doing so, will they try to induce some Single Taxer in their vicinity not now on our list to give his or her subscription to be forwarded. Personal solicitation on the part of our friends will be more effective than any amount of circularizing. For with the best of intentions these things are put off until forgotten.

For Propaganda Fund Number 2 to send to tax administrators or members of tax commission the following contributions are acknowledged: Nicodemus, Sr., \$1.; Nicodemus, Jr., \$20.; Chas. W. Miller, \$1.; Billy Radcliffe, \$1.; Henry J. O'Neill, \$1.; Edward Crown, \$4.; W. J. Wallace, \$4.; Col. W. C. Gorgas, \$2.; H. Ellington, \$1.; Chas. J. Ogle, \$5.; G. R. Gulovsen, \$1.; H. C. Bierwith, \$1.; Brooklyn Women's Single Tax Club, \$2.; Rowland Hill, \$2.; Mary E. G. Smith, \$3.; Charlotte Schetter, \$10.

It is to be hoped that further contributions will be made to this fund. The REVIEW needs this help, and it is the best conceivable mode of propaganda.

Our contributor, J. W. Bengough, 66 Isabella street, Toronto, Canada, is in want

of two copies of the issues of the REVIEW containing his Fables XX to XXVIII. And one copy, XXIX to XXXVII. Won't some of our readers who may have copies to spare communicate with Mr. Bengough?

John Thomson, Librarian of the Philadelphia Free Public Library, writes that the REVIEW is asked for by many of the patrons of its magazine department.

The "Social Evenings" of the Women's Henry George League of this city are held the last Wednesday in each month at the residence of Mrs. Charlotte Hampton, and are the occasions of enjoyable re-unions.

A Wangermann has an admirable and lengthy article in the *Union Labor Advocate* on the Single Tax.

Our readers will note the advertisement of the Distribution League on another page. We are not responsible for the wording of this notice. The SINGLE TAX REVIEW does not teach that money paid for land is value lost to labor. Part of the purchase price of land—all that is not speculative—is economic rent. This is not a part of wages; but is the people's inheritance, and is the provision we discover for current public expenditures in the laws governing social growth.

DEATH OF WILLIAM MURPHY.

William Murphy, of Des Moines, Iowa, who died January 26th of this year, was a well known Single Taxer of that city. He was a forcible advocate of our principles, and had a picturesque way of presenting them.

In a recent letter in the *Des Moines News* Miss L. I. Robinson speaks thus of one who seems to have been in many respects an extraordinary man. "During his twenty-five years residence here he was one of the staunchest advocates of Henry George's land theory, doing effective propaganda work by personal argument and through the public press. Though as much artist as artisan, and having more natural gifts and acquired knowledge than most pro-

professional men, he insistently ranked himself with other workingmen, and at noon hours or on the cars quietly put forth the unanswerable logic proving man's equal right to the use of the earth and the method by which it can be established. Teaching in this way he had an advantage over him who tries to bridge the gulf between the pulpit and the pew. Political economy was his special line of study, but for pastime he moulded intaglios and statuettes, or painted landscapes and portraits, varied with the evening study of the German language. The bible he seemed to know by heart; not in a fragmentary way, but in co-related fashion, and would sometimes relate a bible narrative with a vividness and reality that breathed of yesterday."

THE RHODE ISLAND SITUATION.

Rhode Island presents the most hopeful opportunity for tax reform in the United States. There are no constitutional provisions in the way. The entire subject of taxation is left to the legislature. Taxation is almost entirely a matter of local administration. At present, the main dependence is upon the general property tax, but this is by statutory law and not by constitutional requirement.

The state revenue is raised by an assessment upon all property in the state. This assessment is made at long and irregular intervals by the general assembly, but several years ago the general assembly decided to accept the assessed valuation placed upon property by the local town and city assessors. Against this valuation a certain rate is levied each year for such purposes. Besides this there are some special corporation taxes on telegraph, telephone, express and street railroad companies, savings banks, and insurance companies, and gas and electric light companies, shared between the state and the municipalities. There are a few license taxes reserved for the state. And some in which both the state and the towns participate; but in the main licenses are locally administered. The state receives one-fourth of the liquor tax.

There is a local poll tax of \$1. in lieu of other taxes upon persons whose taxes do not amount to \$1. The constitution provides, amendment 7, section 2: The assessors of each town and city shall annually assess upon every person, who, if registered, would be qualified to vote, a tax of one dollar, or such sum as with his other taxes shall amount to one dollar, which tax shall be paid in to the treasury of the town or city to be applied to the support of public schools therein.

Rhode Island is one of the states where the old New England town meeting plan still obtains. As a consequence of this feature of home rule, each city or town in the state has all powers which are not specifically withheld from it by the legislature. This is the opposite of most other states where the cities have no powers, except those specifically delegated to them in their charters. The taxation of personal property is optional with the cities and towns, and although no town has exercised this privilege by exempting personal property from taxation, they are at liberty to do so at any time.

Every Spring, the town meeting is held, where all matters pertaining to the levying and collection of taxes and expenditures are decided on for the ensuing year.

It would be quite easy to secure the exemption of personal property from taxation by circularizing every citizen in a town with literature, a short time before election, showing the absurdity, injustice and folly of taxing personal property. More authorities on this subject could be given than any person would care to read, and unanswerable arguments for the exemption of personal property could be presented to every citizen. He could be shown how exemption of personal property would encourage manufacturing in his own town. If one town exempts personal property from taxation, the other would have to do so to prevent the loss of their manufacturers.

Rhode Island is a manufacturing state. Its principal industries are cotton, wollen and worsted goods, machinery, jewelry, etc. It is not an agricultural state. Wheat and buckwheat crops are merely nominal. Dairy and market produce and live stock

are very small. The population of the state is 480,000 and the land area 1053 square miles (673,920 acres). Nearly one-quarter of the state is woodland. Providence has 203,000 population. Woonsocket, 33,000. Pawtucket 44,000. Three-fourths of the population dwell in cities, and are employed in manufacturing industries. Practically there is no farmer vote to deal with. The manufacturers should not be opposed to the exemption of personal property and improvements from taxation. The people of the state are a progressive, hard-working lot. With a considerable degree of home rule, which they zealously guard, it should not be hard to induce them to support a change in the law, giving each locality full home rule in taxation.

A less hopeful situation, however, is presented in the fact that the state has an antiquated system of electing state senators; one senator being elected from each city or town. The town of West Greenwich with a population of 426 and 120 voters has the same representation in the senate as has Providence, with a population of over 200,000. But this is not a serious obstacle. For with the proper efforts made in each city and town it would be possible to elect senators who would be favorable to home rule in taxation. The state at large very often has elected Democratic Governors, Lieutenant Governor and State Officials, but because of this unfair system the state has remained in Republican control.

Considerable judicious educational work must be done in the state, however, before any change in the tax laws can be made. The people must desire these changes. At the present time the only effort being made is by a few earnest, willing workers led by the twice elected governor of the state, Dr. L. F. C. Garvin. These few men are inadequate to cope with the situation, and should be given the hearty assistance and co-operation of tax reformers generally. If home rule in taxation can be secured, the people through their town meetings will have the entire matter of taxation within their hands. This is really the ideal condition to be hoped for by all who seek advance in tax laws. WILLIAM RYAN.

WHAT THE RAILROAD MONOPOLISTS WANT.

Two streaks of rust and a right of way! How few people realize the force of this pithy sentence as applied to a modern railroad, and yet if you wish to see the difference between the real and the artificial, tangible and intangible, take a trip from a big city for a few miles, then come back again, and keep your eyes open and your brain at work, and see what it is that constitutes the "terminal facilities" of a railroad. Acres, just hundreds of acres of enormously valuable land in the heart of a populous center like Chicago.

Where is the monopoly or advantage if not in this? Is it in rails? They can be and are constantly reproduced on any scale. Is it in rolling stock? Labor makes cars, engines and rails; has made them all; can make them again and again. There is no monopoly in this; then where is the advantage the railroad monopolist enjoys? Is it in depots, round-houses, bridges, machine shops, or any of the paraphernalia labor has made to transport passengers and freight? Verily no. So true is this that any one can go in the market and buy anything any railroad corporation possesses, except a place to put them.

The Monon Railroad Co. gets from a single lessee entering the Polk St. depot, every year twice as much rent as the original right-of-way cost that corporation. Is this rail rent, tie rent, spike rent, depot rent, or is it ground rent for the use of a choice part of the planet underneath called Chicago, and a very appropriate one to draw railroad business. Three-quarters of a million of dollars, from one lessee! This spells respectable socialized graft; this is an unearned increment of value, a very appropriate term; and the fact that it is unearned is evidence enough on the face of it that those who now appropriate it should be allowed to do so no longer.

This land value is the thing the watered stock is issued against; it is what the gamblers of Wall Street bet on; it is the sole source of their unearned revenues and their political corruption funds. It is to retain this privilege that the railroad grafters will bend their energies; they care nothing for

rails, which can be bought on the market any time, as can everything else they own; all on its way to the junk pile, everything made by labor, but not that made by law, by sheer legislative fiat. Behold, how important is the law to a railroad corporation.

It was to protect this ocean of watered stock that the Railroad Rate Bill was emasculated in the last congress. It was to perpetuate this injustice that the Interstate Commerce Commission was shorn of most of its legal and judicial power. It is not to protect or preserve an honest business that they raise their outcry against government ownership. The railroad managers are willing to sell the government anything they have, that they now own, but will fight to the last ditch any proposition to part with that which they do not own, have not owned and cannot own as private property; the right of way—that invaluable strip of land on which they lay their perishable rails and run their transitory cars.

Their rights of way are obtained by exercise of the sovereign powers of government, the "right of eminent domain," based, as it is upon the theory that the whole is greater than a fraction, an undubitable principle both in theory and in practice, in law, in morals and ineconomics, and the courts, one and all, in countless decisions from the lowest to the highest, have reiterated this time-worn and tested principle that land secured by the power of condemnation for public purposes is, in the nature of things, public land, and that the business done on it is public business. The notion that this enormously valuable and constantly growing value is a private asset of private persons and can be considered private property, is as silly as it is pernicious, and has no warrant either in law or in morals.

The only possible reason that things are now as they are with reference to the railroads of this country is the fact that the people have been unconscious both of their rights and their power. Now they are waking up to a sense of both, and it is this wholesome fact that is striking terror to the hearts of the Wall Street gamblers and manipulators in general. Eternal vigilance is not only the price of liberty, but is

the price we have to pay for good and cheap transportation. The strength of the railroads is in the political and economical weakness of the people. Once this is corrected the rest is easy. If we are sufficiently vigilant we can get the roads for the price of their tangible, physical property, (supplemented by a wise and judicious use of the sovereign power of taxation.) Nothing in civilized government is so potent as this to establish or destroy privilege. Once the people get acquainted with the fact that privilege and equal rights cannot exist in the same country they will disestablish privilege by utilizing the same power that now maintains it—namely taxation—the greatest power to-day of government.

H. H. HARDINGE.

THE CAPTAIN KIDDS OF INDUSTRY "HAVE SEEN THE CAT."

Henry George, with the clearness of vision that was not the least of the distinguishing traits of that great man, in his "Protection or Free Trade" prophesied that the day would come in the United States when monopolies could co-exist with free trade. True, the Americans still hug the delusion of "protection" to their foolish bosoms. There is talk, however, of allowing some of the giant "infant industries" to stand on their own feet, instead of walking all over the feet of their fellow countrymen. The ways and means committee of the House of Representatives, in order to make at least a pretense of carrying out the platform pledge of the dominant party to revise the tariff, has been giving hearings. At these hearings appeared not only those who would revise the tariff downward, but those who would revise it upward. Andrew Carnegie, to the surprise of all and amid the sneers of many, actually advocated the total abolition of the tax on iron ores and on steel. I was at first inclined to share the popular impression, that having amassed hundreds of millions by means of the robber tariff and "cinched his pile" in first mortgage bonds, Carnegie could now afford to pose as an apostle of freedom. My eyes were opened to Mr.

Carnegie's real motives when I read the testimony of ex-Judge Elbert H. Gary, chairman of the finance committee of the U. S. Steel Corporation, and the practical head of the steel trust. In effect, he declared that even with entire free trade, the steel trust's monopoly could not be shaken off. Then I understood. Instead of being at odds with the big magnates of the trust, Mr. Carnegie was abetting their efforts to turn back the rising tide of protest against a tariff that enabled a billion dollar concern to charge Americans for American products almost double the charge made to Europeans. Recognizing the inability or disinclination of the majority to consider fundamentals, they argue that, with the tariff removed, all attacks on the steel trust will cease.

That they themselves understand the real source of their power is apparent. In the first place, they are among the ablest men in the country, otherwise they would not have attained their princely positions. In the second place, their purchases in 1907 of enormous mineral deposits make it unnecessary for them to proclaim that their landed possessions and not their rolling mills are what gave them their monopoly. At the time of its organization, the only considerable holdings of ore deposits owned by the steel trust were the Lake Superior Iron Mines. These seemed adequate at first; but the world's rapidly increasing demand for iron and steel products soon apprised the magnates that if they wished to retain their monopoly they must increase their ore reserve. So, early in 1907, the trust leased the vast ore deposits of the Great Northern Railway. This is estimated to yield five hundred million tons of ore during the life of the lease.

When this deal was consummated the trust breathed easier, for its base of supplies was secured for many years to come. Its far seeing magnates realized, however, that so long as any considerable area of ore-bearing land was in the hands of others, its monopoly was threatened. They feared principally the Tennessee Coal, Iron and Railroad Co. This company owned almost a half million acres (447,423 to be exact) of iron ore and coal deposits in the so-called "Birmingham district" of Alabama,

Tennessee and Georgia. According to the November number of *Moody's Magazine*, from which I obtained the figures, these holdings of the Tennessee Coal, Iron and Railroad Co. far exceed the aggregate of all the mineral lands directly and indirectly controlled by the steel trust. Says Moody's "This Company (the T. C. & I. R. R.) owns in fee over 395,000,000 tons of red ore, 10,177,000 tons of brown ore and 1,623,000,000 tons of coal, of which 809,112,000 tons are coking coal * * * From the iron ore owned in fee by this company as many tons of pig iron can be made as from all the ore that has been shipped from the Lake Superior region from 1855 to 1904 inclusive; and assuming that the furnaces in Alabama make 700,000,000 tons of pig iron per year, it would require 200 years to exhaust the supply of coking coal and first class red and brown ores."

With this potential competitor in the field, the astute managers of the trust realized that, even under the highest protective tariff, their supremacy was threatened. They had often looked longingly at the Birmingham district, and had undoubtedly made unsuccessful overtures to the T. C. & I. for the purchase of the world's greatest iron and coal deposits. The panic of 1907 that spelled poverty, misery and death for millions of Americans, spelled opportunity for the "captains of industry." The T. C. & I. R. R. became financially involved; its securities being held in large blocks by some of the great banks and trust companies, their stability was also threatened.

It is credibly reported that representatives of the Steel Trust hurried to Washington and told the President plainly that, with a presidential election coming on, he could not afford to have on his hands the stupendous panic that the failure of the T. C. & I. R. R. would precipitate. The president has admitted that Judge Gary and Mr. Frick advised him that the panic could be avoided if he would instruct the department of justice (?) not to interfere under the anti-trust law should the steel trust buy up the T. C. & I. The president accordingly gave Messrs. Gary and Fricke his immunity bath; and shortly thereafter the steel trust added to its possessions almost a half million acres of the richest ore

bearing lands in the world. The price paid was the tidy sum of forty-five million dollars; but John Moody estimates that the Birmingham district is worth to the trust more than its one billion six hundred millions of capitalization.

That knowledge of the inherent monopoly value of the Birmingham district is not confined to the trust magnates, is evidenced by a rising stock market in the face of falling profits. The net earnings of the trust during the hard times of the first nine months of 1908, were only \$65,601,035, as compared with \$128,430,432 during the good times of the same period in 1907; still the price of U. S. Steel shares is higher than it was when its profits were twice as large. So Wall Street gamblers, as well as trust magnates, have "seen the cat." They see that, tariff or no tariff, in hard times as well as in good times, he who controls the natural opportunities of the world, controls the people who live in the world.

Perhaps it may be well to refer again to the testimony of Judge Gary. "Remove all steel duties," said he, "and we will still dominate the American market, but we will dominate it as a monopoly." The "but" refers to his contention that the removal of the duties will make it impossible for the small independent manufacturers of steel to compete with European manufacturers. Never before, I believe, has a soulless corporation expressed solicitude for the fate of its competitors. Such touching altruism should silence the jeers of those who claim that American ideals are measured by dollars.

But I do not doubt that Judge Gary is right in this. Without a cent of tariff tax the trust would still be able to fix the price of iron and steel the world over; but with a Single Tax levied on the land values of the Birmingham district and its other ore-bearing land, the steel trust would fall to pieces. This will happen when the majority of Americans outside of Wall Street have also "seen the cat."

FREDERICK CYRUS LEUBUSCHER.

You cannot help the Single Tax in any more effective way than by increasing the circulation of the REVIEW.

THE "UNGRATEFUL" MASSES.

It is often said that the masses are ungrateful. Mr. Thomas W. Lawson says they are and so he decided to abandon his self-imposed task of giving all a square deal in the gambling art and go back to "gambling", as he frankly designates his business, solely on his own account.

I am inclined to discredit the notion that the masses are ungrateful. What has society ever done for the masses for which they should be grateful? What have the men in power ever offered for the relief of the restricted activities of the unprivileged? What do the leading statesmen of to-day even propose for the material betterment of the masses? Will "tariff reform", that old, worn out party shibboleth, be of any avail; or government regulation or control of railroads? They have had in England a greater "tariff reform" for years than is even considered on this side of the water, yet there is no amelioration of destitute conditions in England.* They have government ownership of railroads in Germany yet there is increasing poverty and destitution there also. The masses are not so ignorant of contemporary history that they do not know this. And in this connection it is most important that those of us who believe in *true* reform keep constantly in mind this fact, viz.: Given several forms of monopoly based on one fundamental monopoly, there is no escape from the conclusion that the elimination of one or more of these dependent monopolies serves only to strengthen those which remain.

Monopoly is tyranny, and tyranny never knows when to cease pressing its advantage. Now and then at long intervals, it seems to get the worst of it, but it soon recovers and pursues its secret

*It is not quite correct to say that "British free trade" has brought no amelioration to conditions in that country. As compared with conditions on the continent of Europe where protection is in force there is relatively higher wages and a higher standard of living. And these date from the beginning of those measures for the removal of excessive tariff duties. That much of this gain however, has been absorbed by the landlords in increased land values is by Single Taxers well understood.

—Editor SINGLE TAX REVIEW.

undermining and exploitations. When threatened with too much thinking, or the disposition to think on the part of the masses in matters pertaining to their economic welfare tyranny secretly manufactures pretexts for quelling free speech, free publication and free assembly. Blindly surmising that a cry of spurious patriotism will stave off peaceable discussion, tyranny seeks to arouse the war spirit. Such was a condition preceding the war with Spain. Economic discussion was then getting too ripe. Now, economic discussion is coming to the front again and as Japan war talk seems to be "played out" the old cry of "anarchy", the last resort of the tyrant, comes again into play and the policeman's club is declared to be "bigger than the constitution."

The masses, at least the majority, may not know what ought to be done, but they do know instinctively that the proposals our leading men in power offer for their relief are only makeshifts for keeping the privileged firmly seated upon their backs. Before you call them ungrateful, gentlemen, please get off their backs.

JOSIAH EDSON.

GOVERNMENT BY CONSTRUCTION.*

In an opinion lately rendered by the supreme court of the United States, through Justice Holmes, it was held that E. H. Harriman and banker Kuhn should not be required to answer the interstate commerce commission's questions concerning dealings in stocks between the Union Pacific and other roads to which they refused to make response when the subject was under investigation in New York a short time previously. Justice Day, in constructing the decision of the court in a dissenting opinion, expressed

*The writer of this editorial has been a Single Taxer for many years. Was editor of the *Daphne*, Alabama, *Standard*, a bright weekly publication until its recent suspension. Was National Committeeman from Alabama in the early days of Single Tax organization. Is a writer whose work is distinguished by calm, logical precision of statement that has made him a formidable advocate of our principles. In this editorial contribution Mr. Norton raises a somewhat novel point.

—Editor SINGLE TAX REVIEW.

the opinion that "the construction given the interstate commerce law takes from it all power of investigation."

This nullifying of the acts of the Congress of the United States, calls to mind the decision of the Supreme Court in the Legal Tender Act, by which decision the financial policy of the government was invalidated.

Later, and after a change in the personnel of the court, this same act was validated, and then again invalidated. The income tax had for over one hundred years been held constitutional, when by the decision of this court, by a single deciding vote, it was declared unconstitutional, its provisions set at naught, notwithstanding the law had passed congress almost unanimously, after a thorough discussion on the part of both branches of the government, in which were many lawyers more able than members of the court, and especially so than the vacillating judge whose one vote nullified the acts of several hundred representatives of the people.

These decisions of the Supreme Court, together with a score or more of other decisions handed down within a few years, should set the people thinking. They should cause the people to inquire as to whether or not we in the United States, have even a representative form of government.

The earliest form of government adopted in this country, as evidenced by the New England Town Hall plan, was democratic. The people had a voice in the government, each locality governed itself, and where its interests were joined with the interests of other localities, they were cared for by representatives. Of late the congress has not even represented the people, since the Senate is notoriously composed of those who represent special interests, and the House is controlled absolutely by the Speaker and the committee on rules.

This latter feature of government monstrosity, should receive the attention of all thinking citizens, but the immediate object of this article is to discuss the question as to whether or not the Supreme Court itself is constitutional, and a brief review of the history of the court, with reference to this question, may enable the reader to form a correct conclusion.

When the constitution of the United States was framed in the convention of 1787, it was proposed that judges should pass upon the constitutionality of the acts of congress. This 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. As Madison declared: "The laws ought to be well and cautiously made, and then be incontrovertible."

Prior to this convention, the courts of four states—New Jersey, Rhode Island, Virginia and North Carolina—had, in a tentative way, expressed the opinion that they could hold the acts of legislatures unconstitutional.

The disapproval of the people was so decided that not a state then adopted the doctrine, Rhode Island by an act of its legislature retiring the offending judges. An able writer in an article published in a trade paper in Chicago, says, "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. The constitution cited carefully and fully the matters over which the courts should have jurisdiction. There is nothing, and, after the struggle four times repeated, and the persistent refusal to vote jurisdiction, there could be nothing indicating any power to declare an act of congress unconstitutional or void. Had the convention given such power to the courts, it would certainly not have left its exercise final and unreviewable. It gave to Congress power to override the veto of the president, thus showing that in the last analysis the will of the people, speaking through the legislature, should govern. Had the convention supposed the courts would have assumed such power, it would certainly have given Congress some review over judicial action, and not have placed the judges irretrievably beyond "the consent of the governed," as well as further clothing them with the undemocratic prerogative of life tenure and making them appointive. Such power does not exist, and never has existed in

any other country. It is non-essential to security. It is not conferred by the constitution, it is contrary to the will of the convention. Judges not only have never exercised such power in England, where there is no written constitution, but they do not exercise it in France, Germany, Austria, Denmark, or any other country' which, like them, has a written constitution. A more complete denial of popular control of this government could not have been conceived than the placing of such unreviewable power in the hands of men not elected by the people and holding office for life." That the people should long submit to the dictations of a few men, non-elective and holding their positions for life, is not possible in a land where the democratic spirit is yet alive.

For the condition which confronts the people of this country, prompt and radical action is called for. Two reforms should be adopted. First, making the office elective and not appointive, and second, providing for a judicial examination of and opinion upon acts under consideration by Congress, after which examination and opinion, congressional action thereon should be final and unreviewable by any body other than by Congress itself. We have passed from a democratic form of government to that of a representative one, and from that to one where the people are ruled by the constructive views of a non-elective body of nine men, one of whom may determine, as has often been the case, the most important interests. Such a condition of affairs is simply intolerable, and must work its own destruction, or the destruction of the liberties of the people.

EDWARD QUINCY NORTON.

OUR bright little contemporary, the *Standard*, of Sydney, Australia, reprints from the SINGLE TAX REVIEW the letter of J. Salmon, of Baltimore, whose definition of the Single Tax was given as only "the method of paying for what you get."

THE Wicklow *People*, Wicklow, Ireland, reprints "The Single Tax" by Henry George, and credits it to the Manhattan Single Tax Club, which has circulated this tract in great numbers.

TAX REFORM IN THE CITIES.

In National elections for two generations the Tariff issue has been settled by the fact that it is an indirect tax; the voter does not see it. The toiler has seen year by year his living expenses increase, but having been taught the false theory that wages depended on taxing himself, and not knowing the economic truth that the toiler, in connection with the resources of nature, produces the fund from which wages, capital, taxes, and millionaires are evolved, has again in 1908 allowed "privilege" to win. In Municipal elections, however, the tax question receives immediate attention from the influential voter; for the real estate tax is a straight one. It shows in the tax bill, and the owner feels the burden at once.

Now that the majority of the population live in cities and towns that collect their revenue by direct taxation, would it not be wiser for tax reformers to concentrate their energies upon the cities, and join tax associations? In the great city of New York, whose millions of population and billions of valuation exceed many States, there has lately been shown two Exhibits, of Congestion, and of the Budget, which should make direct tax payers, and tenants as well, do some thinking. If the direct tax payers have formed associations to promote improvements and reduce extravagant expenses, how much more necessary for the tenants, who comprise some seventy-five per cent. of the voters, and who indirectly pay the greater part of the taxes, to look after their own interests? A little figuring will show that the toilers who live in the tenement houses pay at least one-quarter more rent proportionately for smaller standing room on earth than the well to do owner or renter who lives in a detached house in the suburbs. Besides the sickness and miseries of tenement house existence, where over three hundred human beings live in the same space that only five persons occupy in wealthier parts of the city, these congested workers pay twenty-five per cent. more ground rent in proportion, for poorer accommodations. With such a handicap

against them year after year, is it any wonder that they are called "poor," or that they always will be poor.

To get them out into the country is now impracticable under present conditions, because they can not live so far from their work; therefore transportation and municipal operation and subways and bridges affects them.

While proposed exemption of personal property interests the wealthy, the exemption of houses and improvements from tax discrimination as compared with vacant lots, interests the rent paying community very directly. The bricks and mortar of a house are merely personal property put in a fixed shape, and their exemption would lead to more houses being built, to activity in real estate, to concessions in rents, and more comfort to renters.

The small increase in the tax rate necessary to secure the same amount of revenue would be borne by the owners of land privilege; but that would be carrying out the just principle of paying taxes according to the benefits government affords. Under the present unfair tax system, which is largely responsible for the enormously congested condition of cities, the expenses of the departments of police, courts, prisons, hospitals, and charitable institutions, are unduly enlarged, throwing the burden upon the "tax payer," who shifts it to the rent payer. But the exemption of house property from tax, would largely prevent such shifting, and be some offset to the improving "tax payer" for the annual rise of ground rents. This question of exemption of improvements from taxation could be placed in a bill of the legislature, referring the measure to a referendum vote at the next municipal election, with a fair prospect of success.

HENRY G. SEAVER.

THERE is a movement on foot to have a million copies of Judson Grenell's article "What is the Single Tax," printed in last issue of the REVIEW. The suggestion is made that it might be possible to issue it as a speech in Congress and thus secure its circulation more cheaply through the mails.

ANNUAL REPORT OF THE AMERICAN SINGLE TAX LEAGUE.

The American Single Tax League has entered its second year. The purpose of its founders was to establish a central intelligence office for Single Taxers, to compile as large a list as possible of the Single Taxers of the United States and Canada, and to stimulate, wherever opportunity should offer, work for the cause. To the extent of its means and ability the League has carried out its intent.

A special situation existing in Rhode Island has obliged the League to direct the largest part of its attention to this one field, and at the present writing, the results seem to have fully justified that course.

The Conference at which the League was organized was held in November, 1907, and immediately, after January, 1st, 1908 a small office was taken on Union Square at a rental of \$20.00 per month and necessary furniture and fixtures secured. Miss L. Leitch has served as stenographer and otherwise at a moderate salary and with some intermission, has remained until the present time.

There was received from F. C. Leubuscher, being the surplus left over after the expenses of the Conference were paid.....	\$428.97	
Total amount received from dues and subscriptions was.....	1,066.89	
In order to pay some pressing bills, four members of the League advanced as a loan the sum of...	100.00	
Received for Rhode Island work.....	300.00	\$1,895.86

DISBURSEMENTS.

Rent.....	\$190.00
Rhode Island Fund...	870.07
Salary.....	435.00
Furniture and Fixtures.	46.15
Printing, Stationery & Advertising.....	136.50

Telephone.....	29.45
Office expenses & postage.....	166.25
	<u>\$1,873.42</u>
Outstanding bills payable for telephone, rent, stationery, printing, etc.....	240.00
	<u>\$2,113.42</u>
Leaving a deficit of.....	\$217.56

In addition to the contributions made to the Rhode Island Fund, Mr. Joseph Fels subscribed \$500.00 which is not here included.

The work of the League has been reported from month to month in the Single Tax REVIEW and it is only necessary to refer briefly to the various kinds of work which have been undertaken. Rhode Island demanded most of our time and means, and a central office was taken in Westminster Street, in the very heart of the City of Providence, and a number of speakers were sent by the American Single Tax League in the early part of 1908 to arouse interest. Mr. Frank Stephens, of Philadelphia, Mr. James McGregor, Mr. Bolton Hall and the Secretary of the League spoke before various bodies in January and February.

The signatures of a number of prominent citizens were secured in support of a Local Option Bill and a hearing was given on March 20th, but the Bill was not reported.

During the summer a campaign conducted chiefly by local Single Taxers, among others, George D. Liddell, was carried on, and arrangements made for the commencement of a new campaign in the spring.

During the summer and fall experience demonstrated that public attention was so riveted upon national politics and the presidential election that it was difficult to secure support, and with a view to economy the work was suspended until after election. From the beginning of November on however, the work has been resumed and a large amount of correspondence has been conducted. Letters are being continually received from all parts of the country asking for information and suggestions, and a list of nearly 10,000 names has been com-

piled, and new names are being received daily from active workers over the country.

Owing to the apathetic conditions last year it was deemed impossible to secure a list of Committeemen for the various States as contemplated by the Constitution, but now Committees have been selected in the following States:

Arizona: Capt. O'Connor, Duquesne; N. A. Vynne, Prescott.

California: Joseph Leggett, James H. Barry, Stephen Potter, F. W. Lynch.

Colorado: Hon. James W. Bucklin, Colorado Springs.

District of Columbia: Mrs. Jennie L. Munroe, Spencer Heath, Mrs. Gertrude Mackenzie, F. L. Siddons, C. F. Nesbit.

Indiana: G. A. Briggs, Elkhart; L. O. Bishop, Clinton.

Illinois: Frank Bode, Springfield; F. D. Butler, Chicago.

Iowa: Frank Vierth.

Kansas: R. T. Snediker, W. H. T. Wakefield, W. W. Rose.

Maine: Oliver Otis.

Maryland: J. H. Ralston.

Massachusetts: C. B. Fillebrown, James R. Carret, M. C. O'Neill, W. L. Crosman.

Montana: I. D. Rognlien, Kalispell; Warren C. Niles, Mosby.

Nebraska: E. C. Clark, L. J. Quinby.

New Jersey: Percy S. Marcellus, So. Orange; George Rusby, Nutley; Wm. B. DuBois, Bayonne; E. Y. Cohen, Palisade; Miss Charlotte Schetter, Orange.

North Dakota: E. P. Totten.

Ohio: J. B. Vining, Frank H. Howe of Columbus, Albert C. Holloway, Daniel Kiefer.

Oregon: W. S. U'Ren, A. D. Cridge.

Pennsylvania: C. R. Eckert, W. L. Ross, C. F. Shandrew, J. H. Dix.

So. Dakota: Hon. Levi McGee.

Tennessee: A. Freeland, J. S. Billings.

Texas: E. G. LeStourgeon, J. C. Porterfield, J. G. H. Buck, J. J. Pastoriza, Prof. L. Keasby.

Washington: James Barron of Everett.

Wisconsin: C. Leenhouts.

In some instances the number of these committeemen will be increased, as many of them have not yet answered our letter.

We have recently sent out the following

list of suggestions as to the work of these committees:

1. To organize by selecting a chairman and secretary.

2. To ascertain whether any bills are before the state legislatures relating to taxation, which should be helped or opposed.

3. To learn if there is any active Single Tax work being done in the State, or if there is any direction in which work can be stimulated.

4. To arrange for lectures under the auspices of local bodies. The League will prepare a list of men who can be called upon in the various localities.

5. To aid in the collection of funds to be used in those States where active work is in progress.

6. To arrange or stimulate celebration of Henry George Day at as many points as possible.

7. To see that libraries carry copies of Henry George's books and other books on the topics of human freedom.

8. To watch the press and write or cause to be written, letters to editors and others advocating Single Tax principles. To encourage agitation and discussion before churches, schools and colleges.

9. To secure the introduction of at least one Single Tax measure in every legislature. To question all candidates as to their position on the question of exempting industry and taxing privilege.

10. To secure the names of all persons who favor our ideas and through them to secure the names of others.

11. To secure subscribers for *The Public* and the Single Tax REVIEW, and to circulate Single Tax literature. Seeing that your copies when read, are left in libraries, barber shops, and other public places.

The League will be glad to receive suggestions as to persons to be appointed in the States where the quota of committeemen is not yet filled.

While it may be in the nature of a forecast, the League desires to say that the present outlook is distinctly encouraging, and refers to the report elsewhere printed in the REVIEW of the progress of the work in Rhode Island, and the progress which is being made towards the gathering of the Fels Fund.

The Secretary of the League, being on a business trip from Feb. 1st to Feb. 15th, had an opportunity to visit Single Taxers in the following cities: Providence, Albany, Rochester, Buffalo, Detroit, Toledo, Cleveland, Pittsburg, Philadelphia, report of which we hope to give in detail in the forthcoming issue of the REVIEW.

JOHN J. MURPHY,
Secretary.

REPORT OF LECTURE SERVICE.

The secretary of the Lecture Service did not foresee the influx of work that would render his activity in this line so circumscribed. But something has been done to demonstrate that a few hours a day devoted to this work would bring us to a point where the problem would be not to secure assignments but to increase the supply of speakers from the score or more already at our disposal.

The work began by securing a few assignments before the Sunday afternoon meetings of the unemployed at their headquarters in Duane street, Manhattan. Joseph Darling, James R. Brown and Oscar Geiger were the speakers on three occasions. Other dates follow:

Feb. 1st. First Reformed Church, Bayonne, N. J. Bolton Hall. Subject: The Unemployed.

Feb. 14th. Church of the Messiah, Manhattan. Henry George, Jr. Subject: The Single Tax.

Feb. 28th. Bolton Hall. Church of the Messiah. Subject: The Unemployed.

Both of these meetings at the Church of the Messiah were very successful. Rev. John Haynes Holmes, the pastor, is a progressive man, inclined perhaps to socialism, but earnest and well informed, and of high intellectual attainments.

Thursday, March 11th. Democratic Club, Bayonne, N. J. Hon. Robert Baker. Subject: Fundamental Democracy. Notwithstanding the efforts of our indefatigable worker, William B. Du Bois, who circulated 5,000 circulars and wrote 200 postal cards, an audience of only fifty persons listened to an excellent address from

the ex-Congressman and applauded some of his most radical utterances.

Assignments for other dates not filled at this writing follow:

March 24. Acme Council Royal Arcanum, Brooklyn. James R. Brown. Subject: My Island.

April 2nd. South Brooklyn Board of Trade. James R. Brown. Subject: The Incidence of Taxation.

May 4th. Young Men's Club of the Bergen Point Baptist Church, Bayonne, N. J. Peter Aitken. Subject: The Single Tax.

In addition to this efforts are being made to secure a hearing for Mr. C. B. Fillebrown before the Republican Club of this city—the organization of which Governor Hughes is a member. March 15th was appointed under a misunderstanding, and no substitute date could be had owing to other invitations that had been extended. But we are still in hopes of securing for Mr. Fillebrown an opportunity to be heard by the very prominent leaders in the Republican party who constitute the membership of the most representative party organization in this city.

We hope to do more as the year goes on. This work ought to be systematized. We may say that no contribution has been asked for this work, and the cost of reaching these audiences numbering over one thousand persons—perhaps nearer two thousand—is all included in a small bill for postage.

JOSEPH DANA MILLER, *Secretary,*
Lecture Service American Single
Tax League.

EX-GOVERNOR GARVIN.

(*See frontispiece.*)

Lucius Fayette Clark Garvin was born in Knoxville, Tenn., November 13, 1841. His father, a Vermonter, was then a professor in East Tennessee University. His mother was a native of Massachusetts.

Having spent his boyhood in Tennessee and North Carolina, at the age of sixteen he entered Amherst College, Mass. and was graduated in the class of 1862. That same

year he entered the Northern Army, serving in North Carolina as a private in the 51st Regiment Massachusetts volunteers.

He began the practice of medicine in Lonsdale, R. I. in 1867, having then graduated from the Harvard Medical School.

He was elected to the Rhode Island legislature in 1883, serving in all sixteen terms—thirteen in the House and three in the Senate. Five times he has been an unsuccessful candidate for Congress.

For two terms of one year each, 1903 and 1904, he was Governor of Rhode Island. He is one of the three Democratic Governors of his State during the past half century, each serving for two years. As physician he officiated at the birth of his Democratic successor in the gubernatorial office, James H. Higgins, Esq. On that occasion neither of the two future governors spoke or thought of the honors in store for them.

About two years after the publication of *Progress and Poverty* Dr. Garvin's attention was called by a Pawtucket Greenbacker to the book by Henry George which lay upon the desk. The second time this occurred, he borrowed the work and read it carefully. One reading convinced him of the truth of George's conclusions.

Interested to a certain extent in other reforms the two upon which he places most emphasis, as being really fundamental, are the Single Tax and Proportional Representation—the one a social and the other an organic reform.

As a means to these ends, and indeed as opening the road to any reform demanded by a majority of the people, he is strongly in favor of a popular initiative for constitutional amendments. This is the form which the Direct Legislation movement has taken in Rhode Island. When a reasonable minority of the votes of any state—say ten per cent—possess the power to propose specific amendments to the Constitution and have their proposition accepted or rejected at the polls by majority vote, that State will then have a government of, by and for the people.

GEORGE WALLACE continues his admirable contributions to the *South Side Observer*, of Rockville Centre, N. Y.

NEWS DOMESTIC.

IDAHO.

DOW DUNNING IN THE LEGISLATURE—
WILL FIGHT FOR THE PUBLICATION OF
THE TAX LIST.

It may be encouraging to your readers to, learn that Dow Dunning, the present representative in the Idaho legislature from Owyhee County, is a Single Taxer. He was pretty well educated at Ann Arbor when quite young, but upon coming to Idaho began riding the range, afterward settling upon a ranch with only three or four neighbors within a range of twenty-five miles in all directions. In 1898 the writer taught his children, who composed about half of the school of ten pupils in a district larger than the state of Rhode Island, and during the winter evenings argued with him. The result was another Single Taxer.

Mr. Dunning's neighbors are just as far apart yet, and for over twenty years he had not worn a white shirt and collar until he began attending the session of the legislature. He was the author of the Direct Legislation amendments offered to the constitution, but could not even get them printed. However, at present writing a bill written by myself and proposed by him, to publish the tax lists seems to meet with favor, and may pass, having passed by a good majority in the House, which is largely Republican.

Mr. Dunning's election is due to his outspoken radical views, he having taken his nomination as an opportunity for propaganda rather than to obtain office.

R. B. WILSON.

EMMETT, Idaho.

A RECENT excellent compilation, "The Wisdom of Abraham Lincoln" (A. Wessels Company, New York) is the work of Marion Mills Miller, whose name of late has been all too infrequent in the records of Single Tax activities.

GEO. L. RUSBY addressed the Students' Study Club of Cornell University on the night of March 6th.

RHODE ISLAND.

GOVERNOR GARVIN WRITES HOPEFULLY OF THE SITUATION—A REMARKABLE TRADE DINNER IN PROVIDENCE—LETTER OF GENERAL AMES—PROMINENT MANUFACTURERS IN ADVOCACY OF THE LOCAL OPTION BILL.

The manufacturing centres of Rhode Island are deeply interested in an industrial "boom." Closely associated with these efforts to increase business prosperity is the question of taxation.

In Providence, on February 23rd, twenty-five hundred men, representing the industries of that city, sat down to a Trade Dinner, every article upon the tables being contributed by local business establishments. In the whole affair great enthusiasm was manifested.

General Wm. Ames, a leading banker and manufacturer, when appointed chairman of the largest committee for arranging the Trade Dinner, was obliged to decline because of pressure of business. His letter to the Secretary of the Board of Trade contained the following significant language:

"In passing, I desire to say that in my opinion the only way to improve business conditions in this State and city is to procure the amendment of Chapter 36 of the General Laws, giving the towns and cities of this State local option in taxation. A bill to bring this about is now before the Legislature."

Previously General Ames had been one of the sponsors of a circular which reads as follows:

"Providence, R. I., Feb. 8, 1909.

Dear Sir:—Our present system of taxation is an abomination. It is unjust, oppressive, restricts the production of wealth, encourages fraud and perjury. Everybody admits this.

There is now before the Legislature a bill for Home Rule or Local Option in taxation. If this bill becomes law, as we feel it should, it will allow each of the 38 municipalities of this State to adopt any better system, or make any change in present method which their judgment and experience may

suggest. In other words, it opens the way for advance in matters of taxation.

A very large number of our most thoughtful and respected citizens approve the principle of this bill, among whom are: Henry A. Stearns, William H. McVickar, W. H. P. Faunce, B. A. Ballou, Fred C. Lawton, Charles Sisson, J. C. Pegram, William McDonald, J. E. Sullivan, George E. Nicholas, Albert J. Thornley, Henry C. Dexter, James L. Jencks, Zachariah Chafee, William T. Chapin, Theodore W. Foster, William H. Thurber.

Will you not join with us in trying to do something of real benefit to the manufacturing and commercial interests of Rhode Island? If so, kindly sign and return the enclosed blank.

Sincerely yours,

WILLIAM A. COPELAND.
WILLIAM AMES,
ROWLAND G. HAZARD,
CHAS. H. MERRIMAN.

Mr. Copeland is a leading jewelry manufacturer, ex-president of the Jewelers Association; Mr. Hazard is the present head of the famous Hazard family, wollen manufacturers in Southern Rhode Island; and Mr. Merriman is of like prominence in cotton manufacturing.

This circular, accompanied by an individual petition, has been sent to each manufacturing establishment of the State. More than a hundred of the number of petitions thus sent out have been signed and returned and are being preserved from day to day in the legislature.

A still larger number of manufacturers, including many leading names, have signed a longer petition for local option in taxation, which has not yet been introduced into the legislature.

The public hearing upon the bill has been fixed for March 19th.

The newly elected governor of the State, Mr. Aram J. Pothier, used the following language in his message: "I believe Rhode Island can become the greatest industrial State in the Union, if it is made inviting to new enterprises, by a moderate taxation of industries."

Taken altogether the sentiment existing in this State in favor of lightening the bur-

den of taxation upon thrift and industry is very great. Whether it will be sufficiently aggressive to secure the enactment of the local option measure remains to be seen.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

NEWS—FOREIGN.

GREAT BRITAIN.

ENGLAND MOVING SLOWLY, BUT MOVING—
JOS. FELS WRITES OF THE MOVEMENT IN
GREAT BRITAIN—THE PROBLEM GROWING
EVER MORE ACUTE.

England, being closely bound up with traditions which make the solution of the land question a most difficult one, moves very slowly indeed towards the light. In fact, it is only during the last five years, and in the last year particularly (in the opinion of those who watch matters closely) that the taxation of land values has come much more plainly to the front than at any time within the previous ten years. It is especially noticeable that there has been a considerable number of people who evince a decided interest in pushing for land reform, particularly so in Scotland, whose people are called the Yankees of the north. I attended a conference on the taxation of land values at Dumfries last Saturday, and in the evening there was a well-attended public meeting held in a large hall there.

The Press Bureau of the United League for the Taxation of Land Values (whose headquarters are in London), presided over by Mr. John Orr, of Glasgow, is doing splendid work in getting information regarding the movement into the papers of Great Britain. About 150 papers here now accept taxation of land values matter from this Bureau, and the number is being added to weekly.

The Labor Party on this side is becoming interested in the land question, the solution of which is the necessary precedent to getting the reforms for which they are fighting in the industrial world. Every Labor and Socialist member in the House of Commons is in favor of the taxation of land values. I know of no exception; and

about 250 Liberal M.P's are also pledged to it over their signatures, though what this pledge will amount to can only be determined when the taxation of land values, as a public measure, is included in the Budget Bill of the present session of Parliament. Land reform is certainly making headway on this side; it is another matter however to get it through Parliament, and "Hope deferred maketh the heart sick."

The proportion of unemployed and hungry people, in comparison with those at work and self-supporting, grows year by year. The English are proverbially a patient people, and, in spite of hunger of the most acute kind, we hear nothing of riots and general violence; but how long they will remain patient under the abuses committed against them by the rascally land laws which are in force can only be determined by how long they will be content to endure the conditions which abuse them and bring about their starvation.

The Irish Land Purchase Bill passed by the Government must sooner or later make the trouble more acute. Whenever there is a disposition on the part of local authorities to buy land for the purpose of dividing it up among small cultivators, the landlord comes along and puts up prices to impossible heights. Again, the majority of the county councils, especially in the agricultural districts, are composed mainly of the landlords of the district—consequently land purchase acts are defeated and the wished-for results in re-peopling the country delayed.

England has natural advantages and rural beauty unsurpassed by any country in the world, but she is fast losing her agricultural population, numbers of whom are being drawn to the towns to help fill the vast workhouses, infirmaries and poor asylums.

JOSEPH FELS.

LONDON, Eng.

BEHIND politics there is economics: behind economics, philosophy; and when it comes to a philosophy of values, optimism with regard to our present plane of experience, can only be regarded as an attractive form of mental disease.

ADDITIONAL BRITISH NEWS NOTES.

The National Conference convened by the United Committee for the Taxation of Land Values was a great success. Nearly 500 delegates from Liberal Associations, Trades Unions, and other bodies were in attendance. Mr. Josiah Wedgewood M. P., presided. Mr. Jos. Fels on his way to London from the United States arrived half an hour too late to take part in the proceedings.

Speeches were made by the chairman and by E. G. Hemmerde, M. P., Alderman Raffan, R. L. Outhwaite and others.

In the same month there were conferences at Wrexham, Dumfries, Scotland, and Cardiff, Wales. At Cardiff over 700 delegates were in attendance.

In calling the Cardiff meeting to order Mr. H. G. C. Allgood reported that circulars convening the Conference had been sent out to 300 governing bodies, trades organizations and political associations in Wales, and in addition to the miners lodges. Although differences of opinion had developed he had not received an unfavorable reply to the circular, in even one instance.

A communication from Lord St. David, a member of the House of Lords, was read in which the writer declared himself in favor of the taxation of Land Values. Our old friend, Edward McHugh, was in evidence at this meeting and it was he who seconded the nomination of Alderman Raffan for the chairmanship of the conference. The Chairman's speech was a pronounced declaration in favor of going further than the government seemed willing. There would be no need for the Chancellor, he said, to go on an expedition robbing hen roosts. All he had to do was to take some part of the national estate which belonged to the people. If a choice had to be made he thought the people would refuse to say that the crust of the widow and the orphan should be taxed while the great landowners who ruled the country through the House of Lords got off scott free.

"I hope the Welsh David who desires to destroy the power of this monster," he declared, amid loud applause, "will go out with his little sling, and when he comes to the brook select the right pebble—the

taxation of land values. With that sling the mighty twentieth century Goliath would go down before him."

Mr. McHugh also spoke. He pointed out that land had no value in itself. It only became of value when a man appeared on it. If all the people disappeared from London the land there would have no value, yet recently a square inch of land in London was sold for £32, 10s—£32, 10s for as much land as would cover the tip of an umbrella. The owner did not give the land this value. People living in London gave it this value. In Cardiff they had in the Queen's Hotel a place which used to be let at a ground rent of £30 a year, but as soon as the lease expired the ground rent was put up to £600. He did not blame the landlord for putting up the ground rent if he could get it; his contention was that some of the £600 should go to the relief of Imperial and local expenditure.

A letter from Robert Donald, editor of the *Daily Chronicle*, to Mr. Jos. Fels, which we are permitted to see, gives strong indication of his interest in the work. Mr. Donald says: "We have been growing strong with the land agitation since you left, and have awakened a good deal of interest in it."

It may be said that the *Chronicle* has been running a series of admirable articles, including cartoons, which have attracted much attention.

WEST AUSTRALIA.

BACKWARD IRELAND—AWAKENING SENTIMENT IN WEST AUSTRALIA—THE EXAMPLE OF NEW SOUTH WALES HELPING THE AGITATION HERE.

As a brother Single Taxer and expatriated Irishman I was much interested in Mr. John J. Murphy's impressions of Ireland as outlined in *Land Values*. About eighteen months ago I had the pleasure of revisiting my native land and found that Dublin is still the Dublin of our boyhood. The principles of Single Tax seem to have made no headway with our countrymen at home; the true solution of the land question seems for the time being to be lost in the

glamour of peasant proprietorship. The failure of the latter system however, is already becoming apparent, as in some of those districts where purchase was effected in the eighties, wealthy capitalists are gradually buying up farm after farm at enhanced prices, thus laying the foundations of future large estates once more. The same expedient has been tried in Australia, and I believe also in New Zealand, with similar unsatisfactory results. I think it is a great pity that some able Single Taxer does not endeavor to convert the leaders of the Sinn Fein movement to our philosophy, as during my brief visit the Sinn Feiners impressed me as having all the youth, all the enthusiasm and all the determination which go to make real reformers. The Irish Parliamentary party seem to have their rapt gaze so fixed on the distant prospect of Home Rule as to be unable to see anything else, consequently I don't consider we have the slightest grounds to hope from that quarter. Single Taxers cannot be said to be a very numerous body in Western Australia though our principles are beginning to receive rather wide acceptance on those goldfields, thanks to the able and persistent propaganda work of our local Single Tax League. So far, however, we have failed to move our state parliament to give the option of rating on the unimproved values to all local governing bodies. As you are already aware, this reform has been carried recently in New South Wales and has been in force for many years in Queensland. We feel somewhat confident that before the present parliament expires we shall have the necessary permit on the statute book. The political party which has swept to the front with amazing rapidity in Australia is the labor party, which is now in charge of our national government. Its policy generally is a kind of mongrel Socialism combined with the most hopeless conservatism. The party, as a party, profess no particular fiscal faith, but at the same time are strongly protectionist. They profess to believe in the nationalization of the land, and at the same time hold to the old lunacy that the nationalization of machinery is equally essential. They believe in arbitration courts for the

settlement of industrial disputes, provided the minimum wage fixed by the court is favorable to the workers, otherwise they ignore the arbitration court, and resort to the old method of the strike. Whilst all our political parties profess to have a wholesome dread of the swarming millions of Asia none of them will make any serious attempt to strengthen Australia's position by destroying the rampant land monopoly that now obtains throughout the commonwealth, and so give the white European a chance to come and fill up our vast unused and vacant places. The success of the new rating system in our most important mother state of New South Wales has done much to draw the attention of the other state governing bodies to the many advantages of this method of exempting improvements. In addition, the present prosperous condition of the mother state and its large annual surplus compares more than favorably with the annual deficits and general stagnation of most of the other states. The land tax imposed by the W. A. state government has got so many exemptions because of improvements, and because of deductions from the income tax, that its efficacy in forcing idle lands into use has been almost entirely nullified. We have not got the vast monopolies and vested interests in Australia to fight against that you have in the United States, so I think our progress should be more rapid, but so far I don't think we have been able to give you much of a lead.

GERALD HARTREY.

BOULDER CITY, W. AUS.

NEW SOUTH WALES.

THE OPPOSITION BUSY WEAKENING THE MEASURE—SYDNEY TO BE ALLOWED TO RATE ON LAND VALUES ONLY—LABOR TROUBLES AT BROKEN HILL.

Students of public affairs are well aware of the tendency of public feeling to swing from one extreme to another. Your readers, generally, may be so convinced of the justice of Single Tax principles as to think that a tax reform on right lines provides

the exception that is said to prove the soundness of a rule. If they do lay such flattering unction to their souls, let them beware lest they should have cause to regret it. This is not a preface to an account of any serious step backward, but I want to refer to efforts made in that direction. The success of rating on land values early last year, moved a few monopolists to form what they styled a "Property Owners' Defence Association." I attended the first two meetings as I am a property owner and all property owners were invited. My presence at the first meeting, which was very small, a dozen apart from reporters and the caretaker— was allowed to pass without remark, and I said nothing. At the second meeting it was decided to eject me. Of course, I had something to say on the subject, and the best part of an hour was consumed before I finally walked out and left them to it. The press gave it considerable prominence, and our members were satisfied, so that was all right. Now this Property Owners' Defence Association got to work to try and promote a re-action against land value rating. Money was no object with them and they could exert influence of a potent character quite unknown to the man in the street. The government towards the end of the year introduced a bill to amend the Local Government Act in certain respects. Here was a chance for the P. O. D. A. and they used it. They sought to secure amendments and to make additions to the Bill. They did not do much fortunately, but that was not their fault. The amendment Act weakens the principal Act in some respects. Leading feature of the principal Act were that councils could have one vote on land values for everything and the owner of the land was primarily responsible for the payment of the rates. The amending bill proposed to make it compulsory instead of optional with councils to make a charge upon the operation, and then it must look for payment in the first instance by the occupying lessee, the proportions the parties have to pay to be adjusted later.

The above shows the unsatisfactory side of the picture. While it is not expected that the changes will do much harm, still

the Act is not quite so good as it was. On the other hand Mr. Wade, who succeeded Sir Joseph Carruthers, has carried a Bill giving the City of Sydney power to rate on land values only. This is an important step in advance. In two particulars the city's new powers differ from the powers of council under the local government act. The council must impose not less than one penny in the pound on land values in addition to any rate or rates on the annual value—not the improved capital value, as in the Local Government Act. If it likes, it may have one rate on land values for everything. It is optional with the council; there is no provision for a poll of the rate-payers if the council does not rate on land values. Whether the council will rate on land values only this year is uncertain. There is an impression abroad that they will not. That of course will mean a row, and as there will be an election towards the end of the year their action will be reviewed in due course if necessary. Much of the credit for securing to the city council power to occupier for the removal of garbage, and for sanitary services, where there is no sewerage system, instead of paying for such services out of the proceeds of the general rate on land values. This was modified so that the Governor could exempt municipalities from the operation of this section by proclamation. Then outside a radius of 20 miles from the G. P. O. a separate rate was suggested for lighting. This was altered so that any council could still have one rate to include the lighting, providing the service benefited the whole area. The principal Act made the rate a charge upon the owner. Where land was leased under agreement that the lessee was to pay rates, the owner had to pay notwithstanding, and then adjust his relations with his lessees on certain lines. This did not suit monopolists. The whole question is full of difficulties owing to the many ways that land is leased and sub-leased. Sir Joseph Carruthers undoubtedly took the right course in dealing with the problem, but its details were not fully worked out and it was only partially successful. The Amending Act reverses the position and makes the occupier responsible in the first instance. Owners where land

is leased have now to show the council a copy of the agreement, which must have been made before the Act came to rate land values, is due to the late Lord Mayor, Thomas Hughes. He fought hard for it. The present Lord Mayor, old Allen Taylor, was elected as an advocate of the principle, but the attitude of the aldermen generally is uncertain at the present time.

The prime mover in the P. O. D. A. is a man named C. R. Staples, a protectionist from Victoria. He had visions of a mighty political combination to fight the Single Tax. With that object in view his coterie of monopolists addressed a circular to other bodies asking them to join hands for the purpose of "forming a joint council of representatives in whose hands should be left the entire control of parliamentary (both State and Federal) elections. The Employers' Federation has unanimously refused to have anything to do with the P. O. D. A. in the matter. Now it cannot be said that employers as a class are Single Taxers, but they can at least see that they and the interests of those who are purely land monopolists, are not identical. The Employers Federation is an important body and its action is significant.

The municipal councils generally are now dealing with the estimates for 1909. So far all that come under my notice have stuck to rating on the land value only. There are several increases in the amount levied, but no effort so far, to go back in any way. One instance is interesting. Woollahra Council last year tried to rate partly on improved values. We demanded a poll and won. This year the adoption of the estimates was moved by one of the other side and carried unanimously. Old Robinson said that he was glad to see that they were all on his side now. Last year he was almost alone. Then he said to Old Dyson. "Where's your P. O. D. A?" Dyson, who is on the P. O. D. A. Executive, growled that they did not believe in bumping their heads against a stone wall." "But," said the irrepressible Robinson, "I thought you said that your crowd neglected to vote last time, and that they were to have another chance." It is quite possible that there may be trouble in a few cases. I have addressed a letter to the

papers published in the few towns where the rates are partly on improved values urging that reformers take the matter up so as to fall into line with the rest of the State.

At present we have a serious industrial disturbance at Broken Hill. It is a mining centre and is the third city of the State in the number of its inhabitants. The principal mining company employs nearly 3,000 men, and it wants to reduce wages. Of course there are pickets, police, speeches, and subscriptions from sympathetic bodies and individuals, all the usual paraphernalia of an industrial trouble. The men have a hard time. They live in a place where climatic conditions are severe, and the means of communication with the rest of the State are inadequate. Apart from mining there is nothing. The strike shows up our Federal Tariff. It has reduced the purchasing power of the people by twenty-five per cent. We cannot control the prices of metals to any extent, but we can avoid taxing labor products. The real test of the value of wages is not in the amount, but in their purchasing power. We have a Labor Party in all the states and in the Commonwealth. The present Commonwealth Government is a Labor Government, and the Prime Minister was a working miner sixteen years ago. Strange to say, he is a protectionist. If the Labor Party had opposed customs taxation, which after all is purely the taxation of labor, the purchasing power of the workers wages would be twenty-five per cent. more than it is now. Abolition of these taxes on labor products would be equal to a rise in wages of twenty-five per cent. not only for the Broken Hill miners, but for all the workers of Australia. But that is not all. A great deal of mining and other land is now held for speculative purposes. The worker is between the devil and the deep sea. Labor taxes on one side, monopolized natural forces on the other. The Labor Party in this contry has great power and is certain to have potent influence in making history in Australia. But it should be understood that it is scarcely more than an ordinary political party. Its leaders, and the rank and file have yet to learn that true principles, and not mere expediency are

necessary to raise the economic and social position of the workers, that it is monopoly and not labor that should furnish the revenues for public services.

Single Taxers and their friends seem peculiarly liable to serious misrepresentation in a way that should be avoided. It is partly their own fault. I have lately read a little book, "Henry George and his Gospel," by D. C. Pedder. He says that Henry George's views, as advocated by Single Tax Leagues, mean progressive taxation of land values without compensation. The word "progressive" is used in the sense that the tax on land values will be increased from time to time until it equals the rental value of the land. But why say "without compensation?" It is entirely untrue. I have constantly to answer the objection that we are seeking to tax away the value of the land without compensating the owner. We propose to compensate by remitting present taxes. Unless ownership of the land has degenerated into monopoly the compensation will be ample. A majority of landowners hold land for purposes of use. It is from their use of it that they expect their income. It is the minority who are monopolists looking for incomes drawn from the labor of others. The fact however remains that in most if not all cases, there is remission of existing taxes, and that is compensation. It will satisfy effective land users; it will be regarded as inadequate by land monopolists. Under our Local Government Act the whole thing is clearly shown. The former rates on the rental values of properties, gave council a revenue which chiefly came from improvements. But we have now imposed the rates on land values only throughout the greater part of the State. It is not additional. It is a substitute. We rate an owner's land value and we compensate him by remitting his former rates. In a substantial majority of instances, generally in spite of larger revenues being collected, the remitted rates, or compensation, exceeds the new impost. Of course the P. O. D. A. does not appreciate such compensation. Its members are monopolists and must pay more than formerly.

A. G. HUIE.

SYDNEY, N. S. W.

NEW SOUTH WALES.

Probably we will soon witness an interesting time here, especially in the Sydney suburban municipalities, where the taxes are high and are wholly on land values.

The valuations of property are made triennially, but Councils may alter the amount and the incidence of the tax each year, except that not less than one penny in the pound must be imposed on the unimproved capital value.

Whether the Council alters the tax or not, a poll of taxpayers may be demanded and held to decide on the basis of taxation beyond the first penny.

In the suburbs of Sydney the large landowners will make great efforts to have part of the revenue raised next year by the taxation of the improved value.

They will have the support of all the principal Sydney, newspapers which have all along strongly opposed land value taxation, a fact which made our success last year all the more surprising.

On the other hand, land owners who are putting their land to full use have been relieved by the new system, and may be looked to to uphold it.

ERNEST BRAY

COROWA, N. S. W.

VICTORIA.

Victoria is far behind New South Wales in advancing to the adoption of Henry George's principles—perhaps because prior to Federation Victoria was a Protectionist and N. S. W. a Free Trade Colony. The Bent Government recently introduced a Land Valuation Bill for a revaluation of the lands of the State, with separate columns for the entire capital value of the whole property, and for the unimproved value of the land, with an option for municipalities to rate the latter. There were also provisions for the creation of the office of a valuer general for resuming properties. Considerable opposition, largely whipped up by the Melbourne *Argus*, was threatened with a possible desertion of some ministerial supporters. As a result the Premier withdrew the Bill, and introduced the new

measure referred to in my paragraph. An honorary minister, Mr. Donald MacKinnon, has withdrawn from the ministry on the ground I believe, that the present Bill does not go far enough. It will however be a great step in advance for Victoria, and will give us a good ground upon which to fight, the exemption of improvements from local taxation, as well as knowledge more or less accurate of the value of the lands of the State, and of the improvements. I hope before long to be able to inform readers of the REVIEW that the Bill has become law.

A. C. NICHOLS.

EUROA, Victoria.

GERMANY.

The German Single Taxers keep hammering away. Every issue of the *Bodenreform*, brings news of three or four towns having adopted the taxation of unearned increment on land.

The issue of Jan. 20, reports my own home town, Hildesheim, having fallen in line. On Dec. 18 the seaport town Cuxhaven, on the mouth of the river Elbe adopted it, and this was a remarkable victory inasmuch as its town council is composed of twenty-one landowners to two non-landowners. Although the speculators made great lamentations, the pressure of the people against the city fathers was so great that they had to yield.

And a hot fight has started in the council of Königsberg over a bill to tax the increase of land value since October 1872 while its opponents have the date of April 1, 1905, but after a wrangling begun Sept. 15 it ended on Jan. 12 with a victory of 55 votes against 30.

That the German Single Taxers are alive is shown by their having rented the Royal Opera House, Jan. 7, producing by home talent and professional actors the Land Question in five tableaux, stating that in spite of the extraordinary expense of 4,000 marks they had a surplus, the amount of which will be announced in next issue of the *Bodenreform*.

F. BURGDORFF.

CLEVELAND HEIGHTS, Ohio.

THE FELS FUND.

The collection of the Fels Fund is progressing. The work is not yet thoroughly organized, but circular appeals will shortly be mailed. Hon. Tom L. Johnson will be treasurer of this fund.

Our readers are requested to send to Mr. Daniel Kiefer, who has charge of the work, the names of any likely contributor to this fund for the Great Forward Movement.

GOD'S LAWS.

(For the Review.)

Some of God's laws by ancient seers, were
penned on sacred page,
While some are only now discerned, by
scholars wise and sage.
Some He engraved in solid rock, or wrote
on limpid stream,
Or vap'rous air; and some in fiery letters
gleam.
Some from the wise and prudent hid,
to babes in lore are shown;
And error taught by learned fools, by simple
truth's o'erthrown.
Oh, let us then with open minds, search
Nature's open book;
And learn from reading Nature's page, to
Nature's God to look,
Then let us quit our human schemes, for
God's appointed way—
His work to frame our social laws— our's
merely to obey!

E, I. S. H.

QUEENSLAND, Aus.

OWNERSHIP AND PROPERTY.

An obstacle to the acceptance of the Single Tax which is frequently encountered is the widespread, if not general, impression, especially by farmers, that private ownership of land would be extinguished, and that the government would become the universal landlord. Henry George made clear and emphatic the distinction between permanent possession combined with absolute control of a site by an individual, on the one hand, and private property in the unearned

increment on the other. The first he recognized as the corner stone of a high civilization and as a prime incentive to effort, and he urged that it should not only remain undisturbed, but should be encouraged and extended. He wanted to increase the number of land owners instead of confining land ownership to a few. The second he opposed and sought to destroy as the basic evil of society. He advocated its abolition as the necessary and indispensable precursor of fundamental social reform.

The adoption and use by Single Taxers of the term *ownership* to indicate absolute and permanent possession of a site as distinguished from the private appropriation of ground rent, which is the true meaning of private property in land, would anticipate opposition and secure readier acquiescence. In our discussions and our platforms the term *ownership* should be kept prominent in order to make apparent this vital and fundamental distinction and avoid the difficulty of removing hostile preconceptions.

ALFRED J. WOLF.

LOCAL OPTION IN TAXATION IN RHODE ISLAND.

The hearing on the Home Rule in Taxation bill for Rhode Island was held on Friday, March 19th. The principal arguments for the bill were made by Hon. L. F. C. Garvin, Mr. Charles Sisson and Mr. George W. Parks. An argument for the bill on the ground that it was a Single Tax proposition was presented by Dr. McLoughlin, contrary to the recommendation and wishes of the promoters of the bill.

The bill was opposed by Dr. Edward M. Harris, a large owner of vacant land, and Gen. Elisha H. Rhodes, who took the ground that if the existing laws were obeyed and "everyone went to the tax assessors and told the truth, there would be no necessity for worrying about the income for cities and towns." He was particularly concerned about the burden the Single Tax system would impose on the small land owner.

* In response to a letter addressed by Dr.

Garvin to Gov. Pothier asking him to appear on behalf of the bill or to recommend its adoption, the Governor stated that he had already recommended the appointment of a joint committee to consider the best methods of taxation for Rhode Island, and that it seemed to him that all tax legislation should be referred to such committee. The committee, as usual in such cases, reserved its decision.

The work of securing additional signatures is being pursued by Mr. Joseph H. Fink with the same success as has attended his efforts so far. Over four hundred leading firms and citizens of Rhode Island have petitioned the legislature for the enactment of the law, so that its adoption at this session of the legislature is not by any means hopeless.

At the time of the inception of this Rhode Island campaign the statement was made that within five years we might perhaps see our hopes fulfilled. The effect of the work done this year, what ever be the outcome at this session, has more than equalled the expectations of its projectors.

JOHN J. MURPHY.

Secretary American Single Tax League.

OUR readers will rejoice in the recovery of William Lloyd Garrison from a dangerous illness.

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