

The
SINGLE TAX REVIEW

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

**SPECIAL CONTRIBUTORS
TO THIS NUMBER**

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SINGLE TAX REVIEW

JOSEPH DANA MILLER, Editor and Publisher



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F. J. DIXON
ONE OF THE STRONG MEN OF MANITOBA

THE SINGLE TAX REVIEW

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

SINGLE TAX PLANKS.*

By BOLTON HALL.

1. Every man is as much entitled as any other man to the use of the earth. Therefore any who hold valuable land or franchises in land should pay to the communities which create it, the value of whatever special privileges they so obtain.

Or (2) The rental value of land exclusive of improvements, should be taxed to pay all public expenses and to discourage the speculative holding of land out of use, upon which men might be employed or make their homes.

Or (3) All are equally entitled to the benefits of what is created by the growth and improvement of the community as a whole. Therefore taxes for public expenses should be levied on that value of land so created, and not on labor or its products.

Or (4) No one should be allowed to hold valuable land without paying the value of that special privilege in taxes, to the community by which this value is created.

The following which are entirely different, have been submitted by other members of the committee, and seem good.

Or (5) All men must draw their living from the earth. Therefore we favor a tax upon the value of land, irrespective of use or improvement, to the exclusion of all other taxes, to the end that the monopoly of lands—(agricultural, city or mineral), and holding the same out of use may be discouraged, and that the use of land industry may be encouraged.

Or (6) All taxes levied on products of labor check production and should be abolished.

Therefore we recommend that all taxes for revenue be laid on the value

* In lieu of our regular installment of the series, "What is the Single Tax?" we print in this issue some Single Tax planks prepared many years ago by Bolton Hall. The last three of these planks which are really three forms of one statement, are from the pen of Thos. G. Shearman. In next issue we will print an explanation of the Single Tax, from Mr. Daniel Kiefer.—Editor *Single Tax Review*.

of land, this being the only method by which a revenue sufficient to defray the public expense can be obtained without taxing products of labor.

Or (7) Since there can be no equal freedom to labor and to enjoy the products of labor while the land, from which everything is produced, is the private property of a few, and all others live and labor upon the earth only by the purchased permission of the owners of it; we demand that all public revenues be raised by a tax upon the value of land exclusive of its improvements; to the end that all may share equally in that value which attaches to land by reason of the increase of population and the advance of civilization.

Labor and all its products should be free from taxation. The rent of land (including the value of all franchises on land) is the natural and only proper source of public revenue. All revenue should, therefore, be collected from this source.

Or no taxes should be laid upon labor or anything made by labor. All taxes should be collected from the rent of land, including the annual value of railroad, telegraph, gas and other franchises, which give a right to exclusive possession or use of land.

Or labor and all its products should be free from taxation. All taxes should be collected from the rent of land, including the annual value of railroad, telegraph, gas and other franchises which give a right to exclusive possession or use of land.

SCIENTIFIC AGITATION.

(For the Review).

By BENJAMIN DOBLIN.

The promotion of a cause is subject to rules as definite as those governing the marketing of a commercial article. No prudent merchant would conduct a publicity campaign with haphazard methods, neither may the propagandist ignore the prevision and planning necessary to an effective appeal to the public mind and conscience.

The REVIEW might with benefit to the cause invite suggestions and discussion as to the most economical way to promote the Single Tax. To put the ball in play I lead off, because something even tentative will serve to draw criticism, out of which some genius in our ranks can prepare a satisfactory system that will lighten our future work and carry farther with whatever strength and means we can command.

* * * * *

There are two primary distinctions to be observed: One the *propagation* of our philosophy, the other the *legislative steps* necessary to give effect to our philosophy.

While both may be carried on concurrently, they must be separately

developed. I suspect that such differences as we have had were due to our failure to keep clearly in mind the difference between education and legislation.

A Single Taxer who enlists for the war and struggles along, beaten, disappointed but undismayed, is usually a convert who studied Henry George's writings, notably *Progress and Poverty*. Anyone with the proper mental and moral equipment who reads *Progress and Poverty* understandingly, will become a Single Taxer "for keeps," usually ready to make sacrifices for his convictions. Necessarily these are exceptional characters. We must not expect to recruit them in great numbers. *Progress and Poverty* has made more good Single Taxers than any other agency, therefore I believe that the study of *Progress and Poverty* is the surest road to the Single Tax.

* * * * *

Unrelated individual propaganda is too costly and intermittent to be effective. More solid results are to be gained by joint efforts, which include systematization, organization, competent mediums of intercommunication, reading circles, clubs, leagues, public meetings, addresses, debates, novels, paintings, illustrations, songs, poems, letter writing corps, stereopticons, moving pictures, plays, posters, pasters, newspaper and magazine advertising, talking-machine records, tracts, etc. etc. These various features should be carefully appraised and co-ordinated. The comparative value of each method will be more clearly appreciated where it has been fitted into a programme. Thus our deficiencies in any direction will be made good.

The National Committee might assume the work of preparation proportioning and systematizing, furnishing at a minimum charge such things as can be more cheaply produced in large quantities. All educational effort should be designed to induce the purchase and study of Henry George's writings.

* * * * *

Without attempting to make an orderly arrangement of the many items of our educational programme, I shall try to indicate something in the nature of thorough system in the one detail of tracts.

Single Tax tracts should be prepared addressed to separate professions and crafts; for example, a physician's argument to physicians. These special group tracts should be invested with personality by the signatures and endorsements of as many notable members of the particular group addressed as it is possible to obtain. Wm. Lloyd Garrison's address to the students of Ann Arbor University would be an admirable tract for students in other educational institutions, especially if endorsed by some professors of Political Economy.

A group that has been circularized should be "followed up," until each person addressed had expressed an opinion for or against. Every tract should contain a bibliography of the Single Tax.

When in hand-to-hand work you encounter a hard, obtuse subject, drop him. Somebody, and many somebodies are sure to oppose or ignore us, even at the final day of success. Count your hard customer one of these, and turn your attention to more promising material. Don't put in more energy in mak-

ing a convert than there is a reasonable hope of getting back. While you are struggling to make a convert out of some poor, cross-grained material, two and probably more potential Single Taxers "sit in darkness" for lack of your attention.

* * * * *

Don't give literature away for nothing—sell it or loan it. You may not dispose of as much printed matter, but what you do put in circulation will be read more seriously; besides your time and money will be economized. When you lend a tract, be sure to have your name and address on it, and remember to insist upon its return, so that your estimate of the tract's value will be impressed upon the borrower. He will then take time to read, while your influence is still alive, and maybe discuss with you the tract's argument when he returns it. Keep him interested. Suggest a course of reading, gradually leading to Progress and Poverty. Proceed with the consciousness that you are bestowing a favor. Remember you are putting some one in the way of a fuller and better life. Dave Harris used to say that the Single Tax is a liberal education. Don't depreciate your service; make it clear that the obligation is on the other side, as it is. You would feel that you were doing a kindness to your neighbor if you undertook to teach him a language or other accomplishment—Well, teaching him Single Tax is far more valuable.

* * * * *

Reiteration is a powerful force, and can be employed to advantage. Would it not be desirable to prepare a large illustrated color poster of a landscape containing a concealed cat with the legend, "Can you see the cat that will lower rent and raise wages?" "Ask your book dealer."—and post a town until the people in that vicinity had subconsciously absorbed the motto? The book dealer would be encouraged to place Single Tax books on sale in a conspicuous place if advertising were stimulating interest. Then too, there would be a revivifying effect upon the apathetic Single Taxers, who would see that there was something doing.

We should get the publisher to issue paper covered editions of Henry George's book with a reduced copy of the poster in colors on the cover so that its display on the news stands would arrest the attention of the book buyers.

This project must be taken up with determination. Spasmodic effort will prove wasteful. The precise order of operations, and a fairly accurate estimate of cost for an efficient campaign over the territory to be covered, should be known in advance, and once started continued through initial discouragement to success. Starting with hardly any notice, accumulating public interest until the minds of the people have been reached, as they surely will be, if time is allowed for germination and growth. It is not only the buyers and readers of the books who would be influenced by such a campaign; it would create the atmosphere that predisposes public opinion in our direction, and gets their sympathy for our purpose, even if they do not understand our

economics; this will help greatly in winning the consideration of assertive people who want to represent public opinion.

* * * * *

Our deficiency in system and clear objective is shown in the way we conduct lectures. One speaker at best can only produce a glimmering light which we permit to die for lack of further attention. All our lines of propaganda will repay more intensive cultivation. When interest is awakened it should be enlivened and quickened into activity by systematic continuous attention. If our work is properly done our ranks will show a steady accretion, giving us the financial and numerical strength to push on to more ambitious efforts. Instead of merely shooting in a direction we must aim at some definite object, and keep firing at our target until we score. Only hits count; the rest is but burnt ammunition.

* * * * *

We do not utilize the strength we already have in the many dormant Single Taxers who are neither active nor supporting by financial aid those who are. Many have read Progress and Poverty, and have been convinced of the justice of its message, but are doing nothing to help realize the teachings they have accepted, because they do not know what to do. They are willing to help, and will help if afforded an opportunity prepared by somebody with more time or initiative.

In many communities there are a number of Single Taxers unknown to one another. They ought to be enrolled and brought together; then there is the lonely Single Taxer who fears that he is too weak to do much unaided; probably he never did any propagandist work, and does not know how to begin or proceed with what to him is unusual. From somewhere should be exerted the initial stimulus, sympathy and encouragement that will stir him into activity and keep him "on the job." Hunt out these waste products of our past educational work, induce them to assume a small measure of responsibility—something that even an over-diffident man, poor, of ordinary education, without financial or social importance, can do; and prod him into action. As he gains in experience, his confidence in his ability will grow, he will "get the habit," become a centre of activity carrying the matured plan of systematized propaganda into ever widening circles, even, as of old, despised fishermen evangelized the world.

* * * * *

Connect small centres into convenient divisions, possibly county committees, supervised by a State Committee, leagued into a National Committee with a staff of organizers and circuit lecturers, the whole organization directed by an intelligent, energetic Executive Committee.

* * * * *

Right now, I venture to say, we are numerous enough to mold public opinion, and direct its movements if we would go about it unitedly instead of each without relation to the work of the others attempting single-handed to

do the work in his individual way. The sum and substance of our whole educational campaign should be to induce people to read Henry George's writings, then, when they have been converted, to secure their help in inducing others to study his books. This, to my mind, is the goal in an educational campaign—all else is contributory.

* * * * *

POLITICAL PROGRAMME.

Nowhere, I suppose, is there a seasoned Single Taxer who thinks that the Single Tax is going to be instituted by one complete enactment. The forces of privilege are too watchful, tactful and resourceful to permit it. Their control over public thought and action is so great, compact and flexible, so adroitly directed, that any frontal attack upon their position must end in failure and disaster. They must be assaulted in detail, turning their ambitions, schemes, selfishness and jealousies against themselves. Out of their distrust of each other and internal differences we must make our progress. This is the policy they themselves pursue in successfully retaining their graft against the ethical and humane forces that would establish a just social order. If we consolidate along the lines of our agreement, attack an existing irritating abuse with a proposition possessing human interest, we can defeat them in detail, advancing from one position to the next, preparing the way logically for the final supremacy of justice. Each advance strengthens our side and weakens theirs. We have, too, the advantage of truth, and are sure to succeed if we do not attempt too much at a time.

Conditions force us to use strategy in furthering our reform. We should aim to bring an economic principle into public view and acceptance through timely legislation. To the impulsive Single Taxer who would settle the whole social disorder by one grand spectacular enactment, this suggested advance by logical steps will be disheartening, but the method should not be blamed for his impatience. Let us who know that progress can be made more rapidly by persistent, consistent steps agree upon the order of our legislative demand, and concentrate our energies to winning our way to success by progressive enactment of the Single Tax.

* * * * *

State Constitutions, laws, legal decisions, habits and conditions vary in different localities, notwithstanding that some changes are possible with existing conditions almost anywhere. For example, we can demand the enforcement of the tax laws which prescribe that property shall be assessed at its true value. This is a demand that any fair-minded taxpayer will agree is opportune. Where is the honest citizen who will not agree that a law should be enforced? Especially when non-enforcement leads to discriminating tax valuations that probably add to his tax burdens. Demand, then, a square deal, enforce the law, and to ensure its honest application insist that land must be separately assessed from improvements, and the tax lists published.

This mere administrative reform has been adopted in New York City, and, as a result, the old foolish objection to the Single Tax, that it was impractical because land value could not be distinguished from improvement value, is silenced. Once it required painstaking argument to combat this objection; at present no one even thinks of it as an objection.

With the tax laws enforced, the incidences of taxation are better apprehended by the student of the subject and by the ordinary citizen, who can then more readily see the baneful affects of taxing improvements, a phase of the subject that would otherwise never appeal to his practical mind. But more than this, it opens the way for the next step, and affords reasons and conditions that make it pertinent to demand that modest homes be exempt from taxation for a small fixed amount of improvement value, driving home the idea that a tax on improvements is responsible for high rents and bad housing conditions. This should appeal to members of local building and loan associations, and philanthropists. The rich are already exempt far more than the amount proposed, because the assessor cannot appraise improvements of great value as closely as he can the small home of the poorer citizen.

Here is your human interest. Exempting homes \$2,000. or \$3,000. on improvement value will stimulate the erection of exempt houses and their multiplication show an apparent increase of the tax rate levied upon apartments and other buildings. The owners of tenements would soon complain that the exemption of homes induced against them more active competition for tenants, that they had to pay a full value tax on their improvements with an increased tax rate due to exemption of their competitors. They must pay their own full share and seemingly a portion of their competitors'. Benefited house owners will now have more than a theoretical interest in taxation, will resist any attempt to reinstate taxation of their homes, and advance valid economic and sentimental reasons why the exemption of homesteads should continue. The easy remedy for the complained of disproportionate taxation of homes and tenements would be an amendment extending the exemption to *each family* for \$2,000. or \$3,000. of improvements value. This would suggest itself as a satisfactory compromise to the majority which can see related cause and effect, but are blind to any relation the least bit remote. After this exemption was adopted only highly valued private residences and commercial properties would be liable for the tax on improvements. Extending the exemption on improvements to include each family would reduce still more the total sum of taxables and increase the tax rate correspondingly. The conditions would then be ripe for the commercial interests, which are never inarticulate when their welfare is jeopardized, to protest against the increase burdens shouldered on to them. They would not be able to induce the benefited exempt house owners and tenants to abolish their advantage. In any conflict of self interest the majority will prevail against the complaining owners. We may reasonably expect at this juncture that the highly moral, cultured conservators of the general good will exert their influence and spend their money educating the

public to realize the iniquity of a tax on improvements. The Single Tax will begin to look mighty good to them.

* * * * *

The Purdy plan of apportionment for State and County revenue is the Single Taxer's solution for the present dissatisfaction and confusion in State and County revenue systems. This plan has been universally endorsed by tax officials and experts, by leading commercial bodies, labor unions and other organizations. Its "talking points" are many and convincing. The Purdy plan is automatic, economical and certain in results, insures uniform accounting, and exposes tax evils to clear public view. It is far reaching in its unsuspected incidents, and affords Home Rule in local methods of taxation. More than all this, it is a system applicable to the smallest and to the largest political division. Federal revenue can be apportioned on the States by the same method the State apportions its revenue-needs upon the County and the County upon its minor divisions. The raising of Federal revenue by this system would displace the tariff and other indirect taxation. It would end centralization and corrupt government, imperialism, pension abuses, banking graft, etc.

Under the Purdy plan local governments could experiment with any method of taxation, and if it desired, raise all its revenue, Federal, State and local, by a tax on land values. Somewhere it would be adopted, and competition and example would demonstrate the advantages of the Single Tax and force it into wider and general use without waiting for the backward States to agree to a radical change in its tax system.

* * * * *

Governments are not business ventures selling services for a profitable money price. They are supposedly organized to perform their necessary functions and collect the cost by taxation. This is not so clear a proposition to-day because we farm out many public functions for private gain, and engage in private ventures that of right should be left to individual enterprise. But under the Single Tax it will be seen that government activities are a charge upon the government's revenue. Wherever now government performs a service it is advisable for us to insist that it be a tax charge. For example, water rates ought to be abolished. We can declare that the value of public services are reflected in increased land value and this affords the only true measure of the worth of the service.

We should throw as much of the cost of government as possible upon the rates, for then the evils of unwise taxation on improvements are made palpable, compelling recognition and action on an irritating tax problem. As we succeed in rescuing class after class of taxables from destroying burdens, we force an increasing proportion upon land values, reducing the selling price of land, weakening the landed interests, politically, numerically and economically.

* * * * *

After deciding upon the best order of projected reforms the detailed method of propaganda should be arranged, each step carefully calculated to insure our greatest efficiency.

Whether a worker calls himself Republican, Democrat, Socialist or reformer is immaterial—act with the name and party which at the time seems to offer the best chance for the success of the particular legislation in hand.

* * * * *

Why should the Evil One have all the easy ways? I count it a merit in a man that he is ambitious to serve the public, and if he can encompass it, that the public shall compensate him for his work. It is better for the man—his continued usefulness—for his ideals, and for the public. Glory is not the only reward that should be expected; the public has no more right than the individual has to accept unrequited toil; even the church finds it best to pay workers in something besides glory. Let us urge Single Taxers to seek public office, and wherever possible help should be extended to elevate them to place and power.

* * * * *

Unless we prepare a system of progressive propaganda I fear we shall continue to breed in and in, until finally our whole energy shall be consumed in philosophical hair-splitting contentions as to whether the Single Tax would take $99\frac{1}{2}\%$ or 100 of economic rent for public use, or some of us feeling the compulsion for doing something really practical will dilute our enthusiasm for the Single Tax by advocacy of any old proposition labelled "Reform," while the landlord continues in undisturbed contentment to bag the whole situation.

Let us get together, eliminate waste motion and reduce friction as much as possible.

We have a skeleton organization in the National Committee. What is the essential next step to clothe it with vigorous efficiency? How shall we finance the National Committee?

I suggest that each State Committee Chairman appoint a live Single Taxer as sub-chairman for as many sections of his State as he can get to serve, and form all into a State Executive Committee with authority to organize townships and ward organizations with due-paying members, paying \$1.00 a year for each member to the National Committee. That they then plan such work for local bodies as will keep them interested. Exchange local speakers. Organize a letter-writing corp, and an enrollment committee. Make periodical reports to the National Committee. Institute circulating libraries of Henry George's books for local use. Promote reading circles in the homes of members. There are innumerable ways in which members may be attracted and usefully employed.

* * * * *

The floor is open for discussion—Gentlemen—What is your pleasure?

It is a position not to be contradicted, that the earth, in its natural uncultivated state was, and ever would have continued to be, *the common property of the human race.*—THOMAS PAINE.

EXPLANATIONS.

EXPLANATIONS.*(For the Review.)*

Here are words for the wise, with some careful explaining—
 Not done in our schools—left out in our training—
 Forgot by professor when making his book.
 At these explanations, right squarely to look,
 You must off with your glasses. They touch on the times,
 In very large letters—in excellent rhymes:—

SHIRKERS are persons who willingly live,
 On services workers unwittingly give.
 WORKERS are fellows who toil and who sweat,
 Very much to produce—very little to get.

LORDS are the shirkers to earth laying claim—
 Who'd lay claim to the moon, could it better their game.
 TENANTS are workers to lords paying rent—
 To live on the planet to which they were sent.

DODGERS are lords—who sell their small souls
 To keep ev'ry tax from their rents and their tolls.
 DUPES are dull tenants—who pay with hard work
 What dodgers quite cheaply and skillfully shirk.

MASTERS are dodgers—who make the world moan—
 So small is the tax, on what dupes let them own.
 They "corner" the earth, get most of the wealth,
 And rob and live rich, by legalized stealth.

SLAVES are the dupes who let master and knave
 Tax all that they spend—tax all that they save—
 Till tax eats their bread, and with tolls, and with rents,
 Their birthright to live isn't worth twenty cents.

So figure it out, any way that you can,
 It's plain as the nose on the face of a man,
 A slave is a dupe, a tenant, a worker—
 A master's a dodger, a lord, and a shirker.

Had we done without lords to take rent for the earth,
 We'd be richer than lords, from the day of our birth.
 But the dreamers who dream to slay lords with a tax—
 Banish toll from the roads—throw the knaves from our backs—
 And struggle to do it, without any thanks—
 We FOOLS—like our masters—defame them as CRANKS.

ASHER GEO. BEECHER.

THE QUEER THEORY OF GEORGE HENRY.

(For The Review.)

By J. W. BENGOUGH.

(Continued.)

CHAPTER V.

SOME INCIDENTAL LOCAL INFORMATION.

The conversation having thus been brought to an abrupt close by the stoppage of the cab at the curb in front of the hotel, the gentlemen stepped out. Prof. Henry paid the fare—though *Courtesie* pleaded to be permitted to do so for him—and was decidedly surprised to find the charge very reasonable.

"I gather that the cabs are not owned and controlled by the city authorities like the ferry-boats," he remarked, as they proceeded toward the hotel, into which the porters were already carrying the trunks from the van newly arrived.

"No, we interfere as little as possible with private enterprise. Of course the cabs and other public conveniences are controlled as to their charges, and must abide by certain reasonable regulations, but otherwise they are purely private concerns."

"I am relieved, sir," replied Henry: "I had begun to fear that you were Socialists."

"Far from it, I assure you," responded *Courtesie*. "We are distinctly individualistic in our policy. Only such functions as are essentially monopolistic or dangerous are placed in the hands of the people through their constituted government; only such services, that is to say, as require the control of a public franchise, or involve the moral well being of the community."

"I see," said the Professor—"you mean such branches as railways, canals, telegraphs, telephones, electric light, gas and so on."

"Precisely, and also the sale of intoxicants. But pardon me, I must allow you to get comfortably settled before inflicting local information upon you." With this polite rejoinder, *Courtesie* stepped aside while the Professor signed his name to the hotel register. When that duty had been performed, and he had been assured of the suitability of the accommodation allotted to the visitor, the official took his departure, having made an appointment to wait upon the Professor next morning.

Perhaps it is hardly needful to mention that the unique appearance of the distinguished economist had in the meanwhile been a source of great interest—not unmixed with innocent amusement—to the people about the hotel corridor and office. His face, as that of a foreigner, apart from its peculiar expression of intellectual hunger, was calculated to attract the attention of the natives, unaccustomed as they evidently were to strangers; while his absolutely original method of wearing his clothes could not fail to strike them with its strange-

ness. Of course they did not know that the queer personage was an orthodox college exponent of Political Economy, or they might have tempered their wonderment with a sense of the eternal fitness of things.

The guest was duly conducted to the elevator and thence to an upper floor, where a very handsomely furnished apartment was placed at his disposal. His belongings were soon brought up, and he had a right to consider himself at last comfortably settled.

"Well," mused he, as he took in the surroundings with much satisfaction, "they understand the gentle art of keeping house. This as good as anything we have in San Francisco—and betokens a satisfactory state of civilization at all events." He had walked over to the window, which commanded a splendid view of the business centre of the city, and his admiration was again as strongly appealed to as it had been by his first view of the place. "Civilized!" he muttered—"well, I should say so. There is not one of our American cities from New York to Frisco that presents so fine an appearance, so unique a combination of cleanliness, artistic beauty and commercial fitness. As Captain Blinkhorn would say, it is in all respects ship-shape." He stood for some time enjoying the view, and upon turning from the window observed a book lying on the centre-table. He picked it up and read the title page—"Information about Thingsasthaotterbee Island" "Ah!" chuckled the Professor, "I will just make myself comfortable and dip into this very convenient and timely volume a little before I dress for dinner." So saying he got into his dressing gown—carefully buttoning it down the back, of course—and slippers and bestowed himself luxuriously in the easy chair. A rapid glance through the table of contents brought something like a cloud to his face. "Too bad," he soliloquised—"I had hoped to get some light on this paradox of a Protectionist country that believes in Free Trade, but there seems to be nothing here of a fiscal character. However, it gives valuable information about population, and so on." Not to be tedious here it may just be mentioned that the sum and substance of what the Professor learned about the Island was this: Area 500,000 square miles. Population a little over 6,000,000. Capital, Tkswolfskin. Four other prosperous cities and some twenty towns and villages. Industries, fishing, farming, fruit and stock raising, and manufacturing in various lines. Form of government, republican, with the responsible cabinet system. No second chamber. President elected every eight years by popular vote; house elected every four years. Excellent educational system; ample provision for the sick and insane. Reformatory prison system; general condition of prosperity.

"Quite a model community, I declare," mused the Professor, as he laid down the book and proceeded to make his dinner toilet—"but the mystery still remains, how can they be both Protectionist and Free Trade simultaneously? That's what puzzles me. Courtesie must explain it the first thing on his arrival tomorrow morning. However, meanwhile, I earnestly hope that their table is up to the general excellence of the house, for I'm uncommonly hungry."

Not long after this the distinguished gentleman walked into the spacious

and elegant dining room in all the glory of full dress. No higher compliment can be paid to the culture of the assembled diners than to say that there was no explosion of laughter at the apparition in any part of the room. Many a pair of eyes, however, were turned in the direction of the Professor's table with expressions of amazement and curiosity, because, after all, the Islanders were only human.

CHAPTER VI.

THE PARADOX CLEARED UP.

Punctually to his appointment next morning Courtesie sent up his card, and was immediately received by Prof. Henry with a hearty welcome. The latter lost not a moment in propounding the question which he had promised himself should be answered by the official as soon as he had appeared; or, to be strictly correct, we should say, he *essayed* to propound the question. He had, however, got no further than—"By the way, Courtesie, how can it be possible that this country is at once Protectionist and—," but his sentence was cut off by his visitor who said, with a profound bow, "Pardon me, my dear sir; a thousand pardons. I have by no means forgotten our discussion, but I am anxious you should receive the answer to your question from other lips. A motor-cab awaits us at the door. Be so good as to accompany me."

"Oh, very well," said the Professor, good humoredly, and in a few minutes he was ready for the outing, and they started off.

"May I enquire our destination, Courtesie?" asked the Professor, as they bowled along the smooth pavement.

"Certainly, I am going to give you an opportunity of seeing one of our Schools," replied the official. "As an Educationist I presume this will be most agreeable to your tastes, as a starting point in your tour of inspection."

"Yes," replied the visitor; "you are quite right. I presume you have in view one of the higher schools or the University."

"No—the primary school; just the ordinary public —"

"But, my dear sir, I had hoped you were going to give me an opportunity of getting light upon my question from some of your higher seats of learning," said the Professor, in a disappointed tone.

"Pardon, sir," answered the other; "but perhaps you are not aware that our people have a pretty general knowledge of the principles of Political Economy."

"So Cleerbrane mentioned to me, sir. But I hardly supposed him to mean that the school children had a grasp of that profound science."

"I would not claim too much for them, sir," replied Courtesie, "but I have no doubt any average boy in the junior division will be able to clear up the apparent paradox that troubles you. At all events, you may put it to the test."

"We shall see," commented the Professor, doubtfully. "Is the school at any great distance?"

"Quite near, sir; it is in the next block."

"Then," said the Professor, "let me have my question in convenient shape.

I find here a country which claims to be Protectionist; yet it has no Tariff, and practices Free Trade. What can it mean by insisting that it is Protectionist?"

"That is what I think any of our school boys will be able to tell you," said Courtesie, pleasantly.

"We shall see," repeated Professor Henry. "You yourself set forth arguments to prove that a Protective Tariff does not protect a country."

"I think I made it clear, sir, that such an arrangement could not do more than protect *some* of the people of a country," commented Courtesie.

"That was your position, certainly," said Henry. "And yet you call yourself a Protectionist. I presume this word is not used in any whimsical sense—not merely in jest," and the Professor looked as serious as though his question involved a charge as grave at least as blasphemy.

"Not at all, sir," replied Courtesie. "We use the word in what we believe to be its true English sense. If you will pardon me for saying so, I think it is you Americans who use it in jest. But here is the school."

A few moments later the visitors found themselves in the presence of a room full of bright eyed boys and girls in the early 'teens. Courtesie introduced Prof. Henry to the teacher, stating briefly the object of the visit, and the teacher in turn presented him to the children as a very distinguished person from a far foreign land. The children were manifestly puzzled and amused at the stranger's behind-before appearance, but, notwithstanding, displayed great control over their visable nerves.

"The gentleman would like to ask you some questions, children," said the teacher. "Please be attentive and give your answers promptly."

The Professor then stepped forward.

"Can any boy or girl tell me," said he, "what is meant by a Protective Policy?"

"It means a policy which protects," replied a little fellow in the front row.

"Quite right," said the Professor, with a smile. "And what is it to protect? What does the word protect mean?"

"To shield; to ward off," replied a little girl. Here the professor nodded approvingly, when a lad held up his hand.

"Well, my boy?"

"The answer should have been 'to shield from harm, to ward off evil,'" said he. "For, to shield us from, and ward off things we wished to get, and which would be good for us, would not be to protect us."

"Bright boy, that," whispered the Professor aside to Courtesie. "Yes. He evidently wouldn't regard your tariff taxes as affording 'protection' to the consumer," replied the other, *sotto voce*.

"Give an example of what you mean by protecting," went on the Professor, waving his hand in a general way over the class.

"An umbrella," called out a little girl.

"A sunshade," said another.

"A soldier who keeps out the enemy," said a boy.

"A shepherd keeping a wolf from his fold," added another boy.

"A policeman arresting a thief who is breaking into a store," ventured a very small chap.

"These replies are all very good and correct," said the Professor, approvingly. "Now can you tell me what is meant by a Protective Policy for a country."

"It is a policy which wards off evils from the worker, just as an umbrella wards off rain from a traveller or a policeman wards off thieves from a store," answered one of the boys.

"Right," said the Professor. "Now what are the principal evils it wards off from the worker?"

"Thieves!" cried a little girl.

"Robbers!" piped up a small boy.

The Professor smiled. "No, children, you have not answered correctly," he said. "Can anybody tell?"

"I think the answers were correct, sir," said a bigger boy; "for thieves and robbers are but other names for monopolists."

"And what are monopolists, my lad?" asked the Professor.

"By monopolists," he answered, "I mean those who, by virtue of owning land or public franchises, would have a legal right to live upon others; to get wealth without giving service; to subsist precisely as thieves and robbers do, from a moral point of view."

"Then you think a policy which wards off monopolists is a truly protective policy? Why do you think so?"

"It is a truly protective policy because it truly protects," replied the lad. "It protects all workers and secures to each the possession of all he earns. It gives every worker a fair field, for it secures equal opportunities to all. No man has a right to ask for anything beyond this."

"But how does such a policy protect the workers from foreign competition—from foreign goods," asked the Professor.

"Goods are not evils, sir," replied the boy. "To ward off goods is not to protect but to injure."

"Can you name a truly Protective country?"

"Yes, sir!" cried the scholars in unison. "This country, The Island of Thingsasthaotterbee."

"And how does this country protect its people, as you claim, since it has no protective tariff?" asked the Professor, indicating one of the larger boys.

"It does so by the Single Tax, sir,—a tax, that is levied on the rental value of land irrespective of improvements, as the sole source of public revenues; and by the public control of public franchises for the convenience of the people, instead of allowing them to be sources of wealth to private companies," answered the lad.

"And this is what you mean by protection, is it?" asked the Professor.

"It is," answered the boy. "We call it so because it really is so."

"And do you mean to imply that a Protective Tariff does not really protect?"

"I say so clearly," replied another lad, to whom the visitor pointed. "It wards off and keeps out goods, not evils; and it wrongfully interferes with one of the most sacred rights God has given to man."

"What is that?" asked the Professor in astonishment.

"It is the right to trade freely," answered the boy promptly. This closed the examination.

"Well, is the paradox cleared up?" asked Courtesie, as they took their seats in the cab.

"Yes, I see now what you mean by calling yourselves Protectionist Free Traders," said the Professor.

CHAPTER VII.

FIGURATIVE LANGUAGE AT THE HOSPITAL.

For some time the Professor remained silent, apparently immersed in thought, as the vehicle bowled along. Courtesie ventured to break in upon his reverie.

"Well, sir, what think you of our junior pupils?" he asked.

"Quite clever, I consider them, sir; I may even say remarkably intelligent," was the reply.

"You acknowledge then," resumed the Welcome-officer, "that by their answers they cleared up the paradox that puzzled you, and showed that we are true Protectionists as well as true Free Traders; that indeed the one implies the other?"

"They certainly made out a plausible case to that effect—but—"

"It was not entirely satisfactory, I gather," said Courtesie, noticing the Professor's hesitation.

"I was about to observe that in my opinion they rather juggled with the word, 'Protection.' They used it in a sense differing from that in which it is used in Political Economy."

"You mean Political Economy as taught in some colleges, of course," ventured Courtesie.

"Yes; in all colleges, and by all the standard writers," replied Henry. "My students, for example, always understand me to mean the system of tariff against foreign goods when I use the word protection; whereas these pupils of yours employ the word to indicate the idea of shielding from evil—its common, colloquial meaning."

"Then is it not you who juggle with the word, sir?" said Courtesie. "By its use as a synonym for the tariff, do you not imply that the tariff shields the people—all the people alike—from evils, whereas you must know that this is not true?"

The Professor seemed puzzled for a moment. Then he said, "It is essential, however, that the terms of a science should be definite and have a fixed meaning."

"True," replied Courtesie, "but they should also be in accordance with

fact, and their connection should be clearly understood. For example, the expression 'Protective taxation' is false or true in accordance with the object of the taxation of which you are speaking."

"How do you mean?" asked Henry.

"It is *false* if you mean the taxation of goods—or any sort or description of labor products, for such taxation does not protect workers, but rather injures them for the benefit of a few favored persons; but it is *true* if you mean the taxation of monopoly—of land values or franchises which are not the product of individual toil, but a natural growth, for such taxation does really protect the worker by preventing mere idlers from legally taking from him any part of his earnings. In this country our Taxation is therefore truly Protective; in your country it is the opposite; you should call your system spoliation, not Protection, if you are particular as to exact terms."

The Professor did not immediately reply, and meanwhile at a signal from Courtesie the carriage stopped in front of a large and splendid building.

"I would be pleased to have you inspect our principal Hospital," remarked the official, and his guest expressing his gratification they at once entered the place. An hour was spent in going from department to department, and at the end of this examination the Professor heartily declared that he considered the institution the most perfectly appointed and equipped place of the kind it had ever been his privilege to see. "Did I understand you to say this was a free Hospital?" he enquired of his guide. "Yes, sir, absolutely free. There are no pay wards in it; rich and poor are served alike, and both get the very best that science and skill can give them." "That is very remarkable," replied the Professor, "but I presume your wealthy men have been generous in their bequests and donations, just as some of our own millionaires have been towards some of our American Universities." "No," responded Courtesie, "we neither ask for nor receive donations from private purses for our charitable institutions; and as for our seats of learning, were any rich man to propose endowing them we would regard it as an affront to the general conscience, as implying the possibility of his seeking to control their teaching." "I see," said Henry, thoughtfully. Then he added, "But how in that case can you afford to give everything free." "There is no trouble on that score, my dear sir, as you will have an opportunity of seeing when I put the Public Treasurer's statement in your hands. Meantime, I may simply say that the land value fund which we yearly collect as public revenue is amply sufficient for all public purposes. Our only difficulty indeed is to know how judiciously and wisely to expend our annual surplus." "Indeed!" cried the Professor, quite startled out of his customary calm; "then I must really congratulate your community. Our most flourishing States and cities have a chronic complaint of the opposite kind—how to make ends meet financially!" "I quite believe it, sir, nor do I wonder at it," remarked Courtesie. "You have well used the medical figure of speech in calling it a chronic complaint. And I think I can afford you an opportunity at this moment of an apt illustration and explanation of that complaint and its radical remedy. Please come this way."

So saying Courtesie conducted the Professor to the Convalescent parlor, where among a number of patients in a happy condition of recovery they found an intelligent old fellow seated in an easy-chair enjoying the newest magazine. The Professor was introduced and learned that the citizen's name was Allegori. At the request of the Welcome-officer he proceeded to give an account of his illness and its treatment in the Hospital.

"The fact is, sir," he said, addressing the visitor, "I had for years been ignorantly eating what was not good for me. From time to time I had symptoms of indigestion, but I paid no particular attention to them and went on indulging in my harmful diet. Of course nature has her limits of endurance, and at length I passed there and fell a victim to chronic dyspepsia. I hope you don't know personally what that means, sir!"

He cast a compassionate glance on the Professor as he said this; perhaps the latter's appearance suggested doubt.

"Thank you," replied the Professor; "no, I am happy to say I enjoy very good health. But you found the resources of science equal to your case?"

"Yes, sir, by God's blessing, I am glad to say the doctors here have put me in the way of becoming quite sound again. I am a new man. And it was simple common sense after all, sir. It only required that my ignorance should be enlightened and everything else came right. They showed me that certain kinds of food were suitable to the human system, and certain other kinds were injurious. If I used the latter, nature would rise and protest, and if I did not heed the protest nature's law would come down upon me. All I had to do was to follow the path that nature pointed out in the matter of diet; I did so, with some assistance from medicine, and here I am, practically as sound as a bell. That is all I can tell you."

"Very good," commented the Professor—"only in a strictly scientific statement, I think it would be better to avoid figurative language altogether."

"Did I use figurative language?" asked Allegori.

"Yes, you spoke of nature raising her protests, and nature enforcing her laws, as if nature were a conscious individual."

"I beg pardon, then, sir," said Allegori, politely. "What I mean, of course by nature protesting, is that things are so constituted that every wrong path you take will land you in pain and difficulty. This is nature's sign that it is the wrong path. When you find and follow the path that does not involve pain or difficulty, but brings comfort and peace all round, that I take to be nature's voice saying, 'this is the right path.' I trust that is clear, sir?"

"Oh, yes; your meaning is perfectly clear, I confess," smiled the Professor.

"You have no doubt, I presume," said Courtesie turning to the latter, "that nature really and truly has something to say on the subject of eating and drinking—that she has laws which will bless or curse our bodies in accordance with our observation or violation of them?"

"Most assuredly. That is surely a primary fact of observation," answered the Professor. "Nature has, indeed, everything to say on that subject."

After a little further conversation with Allegori, who proved himself a most agreeable and intelligent companion, the gentlemen withdrew, and left the Hospital. Re-entering their carriage, Courtesie gave the motorman instructions to make a general tour of the city and finally to stop at the Public Treasurer's Department.

(To be Continued.)

THE COMMON WEALTH DEVOTED TO PUBLIC USES WOULD MAKE POSSIBLE THE ABOLISHMENT OF ALL TAXATION.

(For the Review)

By EDWARD HOWELL PUTNAM.

It was unfortunate that the method proposed by Henry George for collecting the common wealth of society was called a tax—the "Single Tax." Everyone who comprehends the "Single Tax" doctrine will perceive that the appropriation for public uses of the common wealth of the world is not a tax at all. In saying this, I merely repeat what many others have said. Why, then, should we, who understand the question, go on calling it a tax?

The sooner we quit it the better. A tax is a burden to the producer. It is not a burden to any one but the producer. To illustrate: If the government were to collect from thieves, say, ten per cent. of their filchings, it would impose no burden; nay, it could not be called a burden (in the economic sense) to the thief if all his plunder were taken from him. He did not produce it. He imposed a burden upon his victims when he robbed them. If the money were taken from him and devoted to the public use, it would lighten by so much the burden to society in general, the victims of the thief sharing in the benefit.

Or, again: Suppose that the unlawful railroad rebates secured by Standard Oil had been taken by government and devoted to the public use, would that have put a burden upon Standard Oil? Certainly not. Standard Oil did not produce the sum represented by the rebate. It merely extorted from others that much, to which it had no title, in equity, law or morals. It gave no value in exchange. To take it for the public use would be merely to distribute to society in general so much that had been taken without valid warrant from the individual producers who, having sustained the burden of exploitation, would now share in the benefits of the distribution.

Mark—the only burden in this connection was imposed by Standard Oil, upon the exploited individuals. And that burden is partly removed when government reclaims the money and uses it for the public good.

If it were practicable for government to do all this (in respect to such law-

less corporations, thieves, etc.) the practice would manifestly benefit society generally, lightening by so much the necessary burden of taxation, while putting no burden whatsoever upon anybody. But who would think of calling the government's part in the matter an act of taxation? Nobody.

Now, the individuals to whom, by virtue of social convention—law—the common wealth of the world is diverted, though they are not to be classed, morally, with Standard Oil, thieves, or any other outlaws, but on the contrary, are presumably innocent of wrong intent or action, nevertheless, from the standpoint of economics, they are in precisely the same category—they do not produce the common wealth which the law diverts to them. And if government take it from them and apply it to public use, it imposes thereby no burden upon them. It prevents them from appropriating to their individual uses the common wealth, and, distributing it to general society by defraying the expense of government therewith, abolishing entirely the burden of taxation.

The "Single Tax" is not a tax at all. It is merely the simplest possible method for conserving the common wealth for the benefit of society in common.

The common wealth—that wealth which naturally and of right belongs to the people in common—is the surest, most dependable of all funds. It increases with the increase of population. Every advance in productive power augments it. The birth of each human being adds to its sum. The life of each succeeding generation not only increases, but multiplies the sum of the common wealth. The common wealth to-day is amply sufficient to support in comfort every human being who, by any kind of natural misfortune is unable to support himself, and to raise to a condition of splendid affluence the millions who are perennially struggling in penury. To him who understands, it becomes gloriously manifest that Almighty God ordained in the beginning that it should be so. That more and more with the development of human society, the common wealth should augment, until the voluntary, enthusiastic, happy industry of men, in self-interest, should perpetually (and inevitably) produce a common wealth fund so ample as to insure comfortable existence to every human being.

Our problem is: The equitable distribution of this fund. Its solution depends upon the co-operation of the public. But we are handicapped in propagandizing by the fact that the mere naming of our proposed method produces a false impression, and repels. If it be answered that the name "Single Tax" has been in exclusive use for so long a time that we who proclaim the philosophy would find it extremely difficult to substitute another, I shall beg to ask: What of the alternative? For either we must assume the burden of expressing ourselves with precision, or else we must ask the public to "take us as we mean, rather than as we say!" which latter, it seems to me, would be preposterous.

And if we renounce the term "Single Tax," what shall we fix upon to take its place? It is a difficult question, and not to be lightly answered. "The common wealth" would pretty accurately indicate, it seems to me, the fund in question. "Rent" will not do, for that is an old term, and, popularly, too

inclusive. The thing we propose to do is to apply the common wealth to public uses in lieu of taxation. I shall not, at this time, propose a name. I think I have not overstepped the bounds of modesty in my attempt to impress upon the minds of my fellow Single Taxers the urgent need of change, and I shall be glad to leave the question at this point in abler hands.

LAND MONOPOLY, THE CURSE OF THE CENTURIES.

I—Poverty Caused by the Denial of the Common Right to the Use of the Earth.

II—Rise and Growth of Land Monopoly in Great Britain and Ireland.

(For the Review)

By H. MARTIN WILLIAMS.*

I

That there is increasing poverty amidst abounding plenty; that there are hungry men, women and children in a land teeming with grain and all the fruits of the earth; that there are hundreds upon hundreds of thousands of men, able and willing to work, in enforced idleness in a country which, under natural conditions, affords opportunities for labor and productive enterprise superior to that of any country on earth, are conditions which should challenge the earnest attention of all lovers of liberty and justice, and of all who desire to see "a government of the people, by the people, and for the people," endure among the nations of the earth.

These conditions are not confined to any clime or country. They are as wide-spread as civilization. They are apparently as deep seated as the institutions of human government. Where civilization has made its greatest triumphs where human invention and human skill have done most to economize labor and strength, and increase the productive power of man; where the refining influences of education have been most potent; where the arts and sciences have done most to improve and elevate the human mind, there, strange to say, we find these conditions intensified.

Beside the greatest wealth we find the most bitter, biting poverty.

Beside the greatest moral and intellectual refinement, we find the deepest moral and intellectual degradation.

*H. Martin Williams, who has written a series of papers on land monopoly for the *SINGLE TAX REVIEW*, of which this is the first installment, is one of the "old guard" in the movement which began with the publication of *Progress and Poverty* in 1879. He has not ceased during this period his interest and activity in the work. We are glad to be privileged to print this result of Mr. Williams mature study of conditions based on statistics he has carefully collected.—Editor *SINGLE TAX REVIEW*.

In this wonderfully fair, fruitful, rich land of ours, with its incomparable, incomputable wealth and its teeming millions of industrious, willing workers, we find the wheels of industry clogged, productive enterprises crippled, financial depression everywhere, and the gaunt forms of Hunger and Want standing in the doorway of innumerable homes.

These conditions are not the result of natural causes. The earth is free from famine and pestilence. There has been no visitation of Providence, leaving destruction and woe in its track.

On the contrary, the seasons have been propitious. The good kind, loving All-Father has sent His genial sunshine and refreshing showers, causing the soil to yield generously to the labor of the husbandman. For years the earth has groaned beneath the load of its abundant crops.

These conditions then, must result from other than natural causes. They must be the result of bad laws and an unjust and vicious social organism. They lie deeper than any system of finance. They are beyond any question of tariff. They cannot be reached and remedied by any of the proposed reforms of existing political parties. They come from the denial of man's natural right to live and move and have his being on this earth, unhindered and unobstructed by any code of laws, any set of constitutions or any form of government.

The denial of this natural, inherent, indefeasible, indestructible right, is the primary, underlying, all-sufficient cause of industrial and financial depressions, and results from the prevailing system of land tenure, which permits a few to forestall and monopolize what was intended by the Creator for the common use and benefit of all mankind.

The right to the elements necessary to sustain life is the sequence of the right to life itself. If some men are permitted the exclusive use and ownership of the means necessary to sustain and preserve the lives of their fellows, to be parted with only on such terms as they choose to make, then some men are given a property right in the labor and muscle of other men. In short, they who own the land, own the men who live on the land. The land monopolist may exact from his less fortunate brother, such portion of the results of his labor—of the wealth he produces,—as he may desire,—limited only by the prickings of an outraged conscience,—for having given him leave to apply his labor to the land; for vouchsafing him the precious privilege of exercising a natural right, upon the use of which depends his very existence.

Hence it is, that we hold land monopoly to be the most monstrous crime of the ages—the sum of all political villianies—the continued existence of which means the perpetual drudgery and ceaseless, unending toil for the masses, and the enjoyment of fabulous, unearned wealth by the few; the ultimate downfall and ruin of free government and the ushering in the night of despotism.

Land monopoly is the prolific parent from which have sprung all the other forms of monopoly. It is a Bohun Upas tree which withers and blights and kills everything that is touched by the deadly shade of its poisonous branches.

But it is not so much my purpose to portray the baneful effects of land

monopoly, as it is to show by facts and indisputable statistics, the existence of the evil, in a manner which will impress its enormity upon the reader.

This appears to be rendered necessary by the continued asseveration of those who antagonize the remedy which we propose, that there is not and cannot be such a thing as land monopoly in the United States with its hundreds of millions of acres of unused and unoccupied land and its comparatively sparse population.

Every person of ordinary reading and intelligence, readily admits the existence and evil effects of the monopoly of the land in the Old World, but many laughs at the statement that in this new country of ours, we are suffering from the same curse which they admit exists abroad.

The history of the rise and growth of land monopoly in Europe is interesting at this time only for the lesson which it teaches of the manifold evils which flow from a system which permits the monopolization of nature's gifts to all mankind.

II

The story of the crimes which have been committed to create and perpetuate land monopoly in Europe, and especially in Great Britain and Ireland, is as "familiar as a thrice told tale." The bare recital of the wrongs and outrages which have been heaped upon the Irish tenants, the Scotch crofters, and the disinherited poor of England and Wales, causes the breasts of American citizens to heave with indignation which finds vent in mass-meeting, speeches, resolutions and editorials denunciatory of the heartless acts of British landlords.

Since the study of landlordism or land monopoly in Great Britain affords the most striking illustration of the evils which result from the system, it may be instructive to sketch its rise and growth.

Originally, the soil of England was held by the community, and cultivated by the people in common. The land was as free to every human creature as the water, the light and the air. Laveleye, the great Belgian publicist and political economist, in his work on "Primitive Poverty," says:

"There can be no doubt that originally, Great Britain was occupied by agrarian communities. * * * Numerous traces of the ancient community still exists. * * * The laws of Edgar speak of common pasturage, as the ordinary property of every villiage or township. Certain remote districts retain the ancient agricultural system."

In this communal state, the people were happy, independent and free. This condition of things lasted until the Conquest, when the Norman robbers subjugated the Saxons, stole their lands and parcelled them out among themselves. In a few years these alien robbers quarrelled among themselves, and the lands stolen from the Anglo-Saxons were stolen from each other, and again divided up, the stronger plundering the weaker.

Like their neighbors across the Channel, the ancient Celts held the land of Ireland in common. But when the Tudors had robbed the Catholic Church of

all the lands that belonged to it, which constituted one-third of the soil of England, their attention was turned to Ireland, which they proceeded to wrest from its occupiers by the most brutal system of pillage ever resorted to by that greatest of land pirates—England. The history of the crimes and brutalities that characterized the seizure of the lands of Ulster by that monumental monarchial land thief, James I, is sickening in its details. Says a recent writer on this subject:

“This land-grab was carried out in mid-winter under the most heart-rending surroundings. The natives of the soil were driven out at the point of the sword, their homes were razed to the ground, and their fields devastated. They were forced onto the barren waste lands of Connaught, which were so sterile that it had passed into a proverb. There is not water enough to drown an enemy, wood enough to burn him, or even hemp enough to hang him. To return to their native lands was made high treason, and the new seventeenth century British acreocrats cordoned Ulster around with castle and cannon, and any Celt, either man, woman or child, daring to cross the border was remorseless y shot down like a dog.”

The same writer goes on to say:

“The best part of what was left to the native Irish by James I and Cromwell, was, after the battle of the Boyne, divided up among the followers of William, Prince of Orange. It is an historical fact that one-third of all Ireland came into the hands of King William III, by the sequestration of estates. He gave one enormous block of this stolen land to his mistress, Lady Elizabeth Villiers. To the Earl of Portland, the oldest son of his favorite, Benwick, Duke of Portland, he granted 135,820 acres out of 1,060,692 acres of confiscated Irish lands.”

The processes by which the lords of the soil of England have obtained their vast estates are equally execrable and criminal. William Marshall, an eminent British historian, who wrote from 1770 to 1820 says:

“A few centuries ago, nearly the whole of the lands of England lay in an open and more or less in a communal state. Each parish or township was considered one common farm.”

It is a fact, not disputed by any well informed persons, that out of a total area of 240,000 acres in Huntingdonshire, 130,000 was communal.

The Enclosures Act passed by the British Parliaments from 1710 to 1843 in obedience to the dictation of the landocracy, authorized the lords of the manor to enclose the common lands for their own use, and made private property of 7,624,249 acres, nearly one-third of the cultivated area of England, which in 1867 amounted to 25,451,626 acres. More than 600,000 acres of communal lands have been enclosed, and have become the property of land-grabbers, since 1845. In 1862, the Forest, the play-ground, of the London poor, having an area of 7,000 acres was reduced to 3,000, the other 4,000 acres being handed over to the titled aristocrats.

In Scotland vast areas of territory, once covered with happy homes of the tillers of the soil, are now owned by the titled robbers who have changed them

into deserts and deer forests, and where a few years ago could be seen the herds of the thrifty husbandman, one sees now only the wild deer and hears the horn and the baying of the hounds of some regal hunting party, who could ride for a day over their own possessions stolen from the rightful occupants of the soil.

To sum up the argument in the case against land monopoly in Great Britain and Ireland, I quote from an article which appeared in the *London Times* a few years ago:

“The extent of the land in the United Kingdom is 72,117,766 acres. Of this extent it appears that 348 owners hold 17,302,466 acres or nearly one-fourth; or, 2,198 owners hold 33,885,967 acres or nearly one-half; or, 10,911 owners hold 52,082,095 acres. which is upwards of two-thirds of all the land in the United Kingdom. The other third of the land is held by the multitude, altogether numbering 1,162,772 owners. The average quantity of land held by each of the 10,911 owners, is 4,773 acres, and by each of the 1,162,772 owners is 17 acres.”

But what of the multitudes in the United Kingdom, who do not own an inch of soil? In 1881, the population of the United Kingdom was 36,998,032, so that as there are only 1,173,683 of the population who own land, 35,824,349 of the people are deprived of their natural inheritance in the soil, which God intended alike for all of his creatures who might be born in the United Kingdom.

In England the aggregate holdings of twelve of the largest land owners is 1,058,883 acres; and their respective acreages are, 186,399, 133,001, 102,789, 91,024, 87,515, 78,542, 70,022, 68,066, 66,105, 61,018, 57,802, 56,600.

But it is in Scotland that land piracy assumes its most colossal and magnificent proportions. There the holdings of the twelve largest land-owners aggregate 4,339,722 acres, and their respective acreages are 1,326,453, 432,369, 424,560, 372,729, 305,831, 302,283, 253,221, 220,663, 194,640, 175,114, 166,151, 165,645.

The aggregate holdings of the twelve largest land-owners in Ireland, is 1,297,888 acres, and their respective acreages are 156,974, 121,353, 118,607, 114,881, 107,119, 101,030, 95,008, 94,551, 93,629, 86,321, 72,915, 69,501.

The twelve largest land-owners in the United Kingdom and their respective acreages are as follows:

Duke of Sutherland.....	1,358,548
Duke of Buccleugh and Queensbury.....	459,260
Sir James Matheson.....	406,070
Earl of Breadelbane.....	372,609
Earl of Seafield.....	305,891
Duke of Richmond.....	286,407
Earl of Fife.....	257,629
Alexander Matheson.....	220,433
Duke of Athol.....	194,649
Duke of Devonshire.....	193,121
Duke of Northumberland.....	185,515
Duke of Argyle.....	175,114

In England, 1 person in 20 is an owner of land; in Scotland, 1 person in 25; in Ireland, 1 person in 79.

In view of these startling facts, is it any wonder that John Ruskins wrote:

“Though England is deafened with spinning wheels, her people have not clothes; though she is black with digging coal, her people have not fuel; and though she has sold her soul for gain, they die of hunger.”

As the result of this wholesome filching of the lands from the common people by the nobility of Great Britain, and their consequent power to appropriate the earnings of labor, the inequality of social conditions is more marked than in any other civilized country on the globe. The few are immensely rich, while the many are miserably poor, and from the throats of millions of land-robbed and disinherited British subjects is going up the hoarse cry of discontent. Hunger and starvation are staring them in the face, and the Government is confronted with one of the most serious crises in its history.

CORRECT SCIENTIFICALLY AND PRACTICALLY.

Most men who have much to do with this tax levying business have been forced to the conclusion that not only scientifically, but practically, the Single Tax theory is correct.—Lincoln (Neb.) *News*.

CULTIVATION is, at least, one of the greatest natural improvements ever made by human invention. It has given to created earth a twofold value. But the landed monopoly that began with it has produced the greatest evil. It has dispossessed more than half the inhabitants of every nation of their natural inheritance, without providing for them, as it ought to have done, an indemnification for that loss, and has thereby created a species of poverty and wretchedness that did not exist before.—THOMAS PAINE.

THE Labor Bureau of New South Wales reports that there are no unemployed in the State.

WE regret the failure of Mr. James R. Brown to furnish the second installment of “My Island,” begun in last issue of *THE REVIEW*.

AN interesting account of Fairhope appeared in the *Chicago Record-Herald* of April 9th from the pen of William E. Curtis, the well known correspondent.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

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PUBLISHER'S NOTES.

There are still a number of our subscribers who have not renewed. This is a notification that we should be pleased to hear from them. We wish our friends would see that every Single Taxer in his or her locality is a subscriber to the REVIEW. A little personal urging will be all that is required.

To those who will give this matter some personal attention we will be pleased to send lists of Single Taxers in their vicinity who are not yet subscribers to the REVIEW.

The Astor Library is in want of No. 1., Vol. 8, of the SINGLE TAX REVIEW.

The *Industrial Alcohol News* is the title of a four page monthly paper edited by George P. Hampton, formerly editor of the *National Single Taxer*. The paper is the organ of the Farmers' National Committee on Industrial Alcohol.

The Little Land League, with Bolton Hall as Treasurer, and a general committee among whose members are such well known names as J. Pierpont Morgan, Booker T. Washington, Seth Low, Poultney Bigelow, R. Fulton Cutting, Spencer Trask, and others, has been organized "for the promotion of living on and from the little land." Its purposes are further

outlined in the literature that may be obtained by addressing Mr. Bolton Hall, Treasurer, at 56 Pine Street, N. Y. City.

Though the British budget presented in the House of Commons by Lloyd George, Chancellor of the Exchequer, contains some provisions which we could wish were not there, it marks a beginning. On the whole, the government has kept its promises. Land is to be subject to "new and peculiar burdens," as our friends of the opposition are fond of saying. And perhaps the most amusing thing about it all is not the opinion of the voters of the United Kingdom, but the concern of American newspaper editors and correspondents that certain British vested interests will suffer!

A newspaper sociologist in the New York *Sun* says that at least nine-tenths of those present in the Bread Line, waiting for their dole of charity, are brought there by whiskey.

Now as this Bread Line is always vastly increased in times of panic or industrial depression, the query rises; Do the poor drink more whiskey when times are bad?

For many years past if wages were low or employment uncertain people said, Business is bad, or trade conditions are unsettled. And this was all the explanation given or asked for. Business was bad—because business was bad. It is only now that everywhere men are asking the reason.

DEATH OF MAX HIRSCH.

In Eastern Siberia, in sea-walled Vladivostock, on March 4th, died Max Hirsch, known to the disciples of Henry George from one end of the world to the other as writer and publicist. His death will occasion universal regret wherever our teachings, which he did so much to popularize, number their adherents.

Mr. Hirsch was born in 1852 at Cologne, and was educated at the gymnasium of that city and at the University of Berlin. A biographical notice in one of the Austra-

lian papers informs us that at the age of 19 he was sent with a credit of \$50,000 to Khiva for the purpose of securing from the Turcomans carpets of great historic interest. He was arrested as a spy by the Russian authorities, but finally returned to England with carpets on which he realized a large sum. Some of these dated back to the thirteenth and fourteenth centuries. One of them is now in Windsor castle.

Mr. Hirsch's attention was first called to the problem of taxation when he was engaged in the coffee raising business in Ceylon. A heavy rice tax was driving the natives off the land, and reducing numbers to starvation. He wrote several pamphlets on the subject, finally succeeding with the aid of the Cobden Club—which at that time was a virile organization—in securing the abolition of this tax by the House of Commons.

Mr. Hirsch's publications have been numerous, but his chief work is *Democracy Versus Socialism*, which is probably the most searching analysis of the doctrines of socialism ever written. Needless to say, it is written from the Single Tax point of view.

It was probably not until 1890 that Mr. Hirsch became convinced of the soundness of our philosophy. In 1892 he gave up active participation in business to devote his time to the propaganda of the Single Tax gospel. He was president of the Victoria Single Tax League, and for a number of years was the leading spirit in that colony among those who are working for industrial emancipation in the only way it can be secured.

At a meeting of the United Committee for the Taxation of Land Values held on 15th March, in London, it was resolved:

(1) "That this Committee places on record the profound regret occasioned by the death of Mr. Max Hirsch, who, as leader of the Land Value Taxation movement in Australia, as an economist of international reputation, and by a self-sacrificing life of high endeavor, did so much to advance the cause of justice and human welfare.

(2) "That this resolution be forwarded

to Mr. Hirsch's relatives, and to kindred organizations."

For the United Committee,
CROMPTON LLEWELYN DAVIES.
JOHN PAUL.
Joint Secretaries.

The REVIEW has been in frequent communication with Mr. Hirsch, who contemplated the preparation of a series of papers for its pages. We shall strive to obtain some of his unpublished manuscript. If these are unobtainable we shall content ourselves with printing from time to time extracts from his published writings which have not secured a circulation outside of Victoria.

As a writer Mr. Hirsch had the German talent for laborious investigation and careful and well considered statement. It is in these rather than in any marked graces of style, in which he was however by no means wholly deficient, that the value of his published papers consist.

In other fields than those he deliberately selected he might have attained honor and fame, and high wordly position. He chose the better part. He died beloved by many in many lands. He leaves an honored name among those who have wrought worthily for their fellows.

DEATH OF JAMES H. CANFIELD.

Those who read the slight obituary notices in the daily papers of this city of James H. Canfield, librarian of Columbia University, could not know that in his death, which occurred on March 29th, there passed away one of the best equipped disciples of Henry George known to the early days of our movement. Mr. Canfield's work on "Taxation" is one of the best books in advocacy of our doctrines considered from the fiscal side.

Professor Canfield had been the president of the Nebraska University and the Ohio State University. A few years ago he became librarian of Columbia. It is not unlikely that in the position he held he was constrained to a less prominent advocacy of our doctrines than had characterized him at an earlier period. Be that as it may, he

had already suffered for opinion's sake. The U. S. Senatorship from Kansas had been within his grasp, and his retirement to the useful yet comparatively obscure quiet of a college library, equipped as he was with splendid talents and real knowledge, is as eloquent a testimony as we could ask that he had given to conscience what so many men less liberally endowed give to the world, in return for what the world calls success.

DEATH OF HENRY L. BROUGHTON.

The recent death of Henry L. Broughton at his home in Troy, N. Y. robs the Single Tax movement of another devoted worker. Mr. Broughton was born at Stillwater, N. Y. in 1846.

At a comparatively early age he began to take an interest in economic subjects. He was a republican in principle during the days of slavery in the South, although he did not reach the voting age until some years after the close of the Civil War. The slavery question having been disposed of he did not ally himself with any party, but always voted independently.

He had perceived with increasing perplexity the enrichment of the few at the expense of the masses, and when Henry George's *Progress and Poverty* appeared, giving the cause of such a condition and the remedy for it, he read the book with profound interest, and forthwith became not only an ardent admirer of Henry George, but a staunch advocate of Single Tax principles.

Troy is not a promising field for Single Tax work, and under existing conditions Mr. Broughton's opportunities for advancing the cause were somewhat limited; but had his life been prolonged, and could he have found it possible to lay aside his business for a while, he would have helped to overcome the apathy of his fellow citizens within the sphere of his influence. This, it is believed, he had hoped to do.

FOR THE GRAND FORWARD MOVEMENT.

The commission which will have under consideration the activities for the forwarding of which the Joseph Fels Fund of Amer-

ica is now being collected, has issued an inspiring circular. Mayor Tom L. Johnson, of Cleveland, has been selected as Treasurer of this fund. The commission comprises, Daniel Kiefer, of Cincinnati, Chairman; Jackson H. Ralston of Washington, D. C., Lincoln Steffens of Boston, Frederick C. Howe of Cleveland and George A. Briggs, of Elkart, Indiana. The advisory committee are William Lloyd Garrison, Dr. Mary D. Hussey, George Foster Peabody, Judge E. O. Brown, H. F. Ring, Louis F. Post, F. C. Leubuscher, Fenton Lawson, Bolton Hall, Mrs. Jennie L. Munroe, James W. Bucklin, Chas. H. Ingersoll, Henry George, Jr., Joseph Dana Miller and Bishop Charles D. Williams.

The circular is addressed "To the Friends of a Great Cause." It speaks of the splendid offer of Mr. Fels to "match every dollar" up to and beyond \$25,000 a year as "an opportunity for concentrated effort not to be missed." It speaks of it as "a chance so to hasten a better order that its benefits may be enjoyed even in our own time." And it says: "The public mind was never so hospitable as now to the principles of the common ownership of social values. This is indicated by ex-President Roosevelt's recent declaration for the preservation for all the people, always—of the nation's natural resources."

Finally the circular gives a list of activities which it pronounces worthy of general support, which list was printed in a recent issue of the *Review* at the time of the announcement of Mr. Fels's offer. "Our aid," says the circular, "will make all these effective, and some of them triumphant."

FOR PRODUCTION AND DISTRIBUTION OF LITERATURE.

The Fels Committee have appointed Messrs. Bolton Hall, Henry George, Jr., and the editor of the *Review*, a sub-committee on the production and distribution of literature. This includes a problem which concerns not merely the printing of the most effective tracts and leaflets, but the getting of these into the hands of those who will read them.

The first half of this problem is easy,

and is merely a matter of selection. There are a number of good tracts to select from. As Mr. Doblin says, in his article on another page, those should be preferred which lead up to the reading of Progress and Poverty. Thus extracts and chapters from this book and others of Mr. George's works should be printed. But this should not be the only consideration. Perhaps one of the best pieces of literature ever written is *The Case Plainly Stated*—a very masterpiece of clear and concise presentation and within the comprehension of the mind that has little time and less inclination for abstruse problems. We think Mr. H. F. Ring, the author of this admirable tract, could be induced to shorten it somewhat, for as it stands it is perhaps a little lengthy for the purpose. Another of Mr. Doblin's suggestions is the preparation of tracts addressed to the separate trades and professions. The little leaflets issued by Mr. A. G. Beecher are adapted for "hand out" work at open air meetings, and are nearly all good.

The other half of the problem—*viz.*, the getting of this literature into the hands of persons who will read it—is not nearly so easy. But an excellent method is that followed by the Manhattan Single Tax Club, which consists of the distribution of cards at its open air meetings, announcing that on receipt of such cards, with the sender's name and address, literature explaining the Single Tax will be sent free. Hundreds of these cards are received by mail at headquarters, and it is noticeable that the agitation started from this little center on the corner of Seventh Avenue and 125th Street radiates widely, for some of these cards are received from far distant points of the Union.

Following the club's plan, no Single Tax lecturer should go before any audience without informing his hearers at the close where literature on the subject may be had—that which may be freely obtained and that which may be had at moderate prices.

It has been suggested that sets of George's works might be presented to public libraries. We trust this will not be done. Libraries are, for the most part, not eleemosynary institutions—they are supported by public taxation. Librarians are as a rule

men of enlightenment and liberality. Furthermore, one of the main ambitions of your thorough going librarian is to keep down the circulation of fiction, as compared with that of non-fiction. To this he will exert his every energy. Books that are asked for at the borrower's counter often enough and long enough he will hasten to procure—not one, but several copies. This is what librarians are for, and to do them justice there are few public officials more sedulous of the public interest. Let Single Taxers ask for George's works at their public libraries, and with a little persistence it will not be long before their library will have one or more volumes of all the works. If they have not got them now it is only because they are not asked for. So to present public libraries with sets of the works is to give them what their borrowers are not asking for, and for which demand cannot be created merely by their presence on the shelves.

We may say that with periodicals the case is different. These are for the reading room, and are openly displayed on tables or inclined rests. They invite the readers. Periodicals of a propaganda character like the *SINGLE TAX REVIEW*, and this should be carefully noted, are not subscribed for by public libraries with eagerness. For they look, in these cases, for donations from interested friends of the cause, and most periodicals of propaganda find friends who shoulder the burden that libraries would otherwise have to bear by themselves paying for the periodicals for which there is a demand. It is a custom that has grown by long habit. A librarian will not pay for a periodical in advocacy of a "cause" if he can help it—let the friends of the cause pay for it.

But perhaps it may be said that more important than the presence of George's works on the shelves where there is not yet a demand from borrowers, is the presence in the reading room of the *SINGLE TAX REVIEW*, which will provoke demand for the literature of our movement, and increase the activity of the borrower's shelves. But in no case ought it be difficult to induce a library to secure full sets of George's works. We know by correspondence with our readers that many have so succeeded with their

local libraries. Within the last few days the Mechanics' Institute Library of San Francisco has placed on its shelves a complete set of George's works at the request of Joseph Leggett. Many other instances known to us could be cited.

By the time the next issue of the REVIEW appears the committee will be ready with a detailed report of what has been agreed upon.

NEWS—DOMESTIC.

RHODE ISLAND.

A TAX COMMISSION APPOINTED—WORK OF JOHN Z. WHITE—THE SITUATION HOPEFUL.

The Rhode Island legislature adjourned yesterday. In accordance with the recommendation of our Republican Governor, Aram J. Pothier, a joint special Commission, composed of five members of the legislature, has been appointed to deal with the whole question of taxation.

The members of the Commission are Senators, John W. Bennet, of Woonsocket; Wm. M. P. Bowen, of Providence; Representatives, Robert S. Franklin, of Newport; Zenas W. Bliss, of Cranston, and Wm. C. Bliss, of East Providence.

The Commission is to sit during the recess and report to the next legislature in January, 1910. The several bills now pending, including a more rigid taxation of personal property, an inheritance tax, and the local option measure, will be considered and reported upon by this Commission.

As an aid to the work of this Commission the Commissioner of Industrial Statistics has been authorized to collect statistics concerning taxation in the several towns and cities of the State. It is understood that the tables to be made out will have separate columns for land and the improvements thereon.

Such statistics will be of great assistance to the Commission, particularly in connection with a bill just referred to it, calling for the apportionment of the State Tax to the several towns and cities according to the land value of each. The proposed

act conforms to the recommendation of the recent tax Commission of Maine.

Although the hundreds of manufacturers and others who have petitioned the legislature for local option in taxation are disappointed at the failure of the law at this session, they recognize that the appointment of the tax commission is the next best disposition of the matter. Now the tax question is made the liveliest issue of the political year. Candidates next fall can be questioned as to their stand upon the local option measure, and it may be made one of the principal factors in the choice of the new legislature.

During the present session of the State legislature much educational work has been done. In addition to that already reported to the REVIEW, we have had with us for ten days, as representative of the National Lecture Bureau conducted by Mr. Munroe the well known lecturer, Mr. John Z. White. He addressed the Tax Reform Association; the H. B. Club, composed of graduates of Brown University; Woonsocket Business Men's Association; State Normal School; Providence English High School; Bell Street Chapel; British Club; Beneficent Church Club, also its evening Congregation; East Providence High School; R. I. Automobile Club; Fairhaven Improvement Association of Pawtucket; Providence Technical High School; Agricultural College; Carpenters Union in Providence; Woman Suffrage Association; Executive Committee of Cumberland Business Men's Association; Evening Meeting in a Providence Grammar School building; College Equal Suffrage Club; Social Science Class at Brown University; British Club a second time; Rhode Island Business Men's Association.

To those acquainted with Mr. White's clear and convincing style, it is needless to say that these addresses, almost all of them upon economic topics, have had and long will continue to have a great influence for good.

In closing, a few words as to the future. During the past quarter of a century many difficult and important reforms have been effected in this State, and they have been brought about in spite of the indifference

of the educated classes and the opposition of the monied men.

For the first time in entering upon any radical reform we have the countenance and nominal support of manufacturers, merchants and other employers of labor. What we are lacking in is a popular understanding of the immense social advantages sure to result from the removal of local taxes from industry. This calls for the education of the people, which is the duty of the hour.

I believe that it is possible, indeed probable, that our people can be made to understand this vital question between now and November, when all State, all legislative and excepting Newport, all city officials are chosen for the ensuing year. My opinion is that if Mr. John Z. White could spend the coming year in Rhode Island, as he devoted last year to Missouri, that his success there in securing the Initiative and Referendum might easily be duplicated here in the exemption by some municipalities of personal property and improvements from taxation. His work should begin here the first of July and would need to continue for nearly a year.

I advise special effort in Rhode Island, because it is considered to be the best field east of the Mississippi river, and because an object lesson here would be worth so much more than in an agricultural State. The work here should proceed at once because of our annual elections, because it has already been begun effectively, and because in Oregon, another hopeful field, Mr. U'Ren informs us, the Single Tax will not be a direct issue before 1912.

LUCIUS F. C. GARVIN.

LONSDALE, R. I.

PHILADELPHIA.

NOT IDLE HERE—A NEW GROUP OF SINGLE TAXERS OF THE MILITANT SORT—OPEN AIR MEETING AT THE CITY HALL.

There has come of late so little news from Philadelphia that perhaps our readers have begun to wonder what has become of the Old Guard in that city. They have neither

died nor surrendered—but they are more than usually quiet these days. They will come out and speak when requested to do so, but they have no organization, and they are content for the most part to let the active work devolve upon the group who make their headquarters in a dingy printing office at Ninth and Spring Garden streets. Thither one Friday evening in company with Charles Ryan, the editor of the REVIEW directed his steps. After mounting several pairs of stairs and making our way through a number of dark hallways, we reached the office of *The Only Way*.

In some such surroundings as these in the days preceding '93, in the city of Paris, similar choice spirits must have gathered. Victor Hugo has given us glimpses of them. In the old abolition days there were no doubt many little printing offices just as dusty and uninviting as this—and domiciled by young men in whom burned the fire of the same noble enthusiasm.

They were few then as they are now. "We always were few," said Robinson, who is in a way the leader of this group of enthusiasts. But they have the faith that moves mountains.

Mr. Robinson places little reliance on some of the methods of advocacy ordinarily pursued. Local option in taxation and tax reform—these may be good things, but our objective point is the land. The Single Tax is merely a method of getting at it—perhaps not the best method, but at least the best so far proposed. "Teach people what it is that oppresses them," he says. Perhaps he would rather prefer to say *who* it is—for he likes to strike out at men who by upholding the system are responsible for its continuance. "If you are hit in the head with an axe," he told his listeners in the public square, "somebody hit you." And again: "The people who loll in the Belvidere Stratford are responsible for the condition of the men and women who dwell in the slums. This is the only question you have to ask yourselves: why are there so many on the bleachers and so few in the boxes!" And then in homely but racy idiom, and with occasional touches of real elequence, he tells them why.

This Sunday night meeting at the City Hall Square was a large one. Between three and four hundred persons gathered. Mr. Robinson and Mr. Chas. Ryan were the only speakers, the latter having greatly improved since we heard him at the Single Tax conference in the Fall of 1907. Forty copies of *The Only Way*, a bright little monthly paper, with short, crisp editorials and contributed articles were sold at this meeting. Thomas Kavanagh is the editor and Peter Winslow the business manager. Its spirit is that of Brother Robinson. In its salutatory it says that the Single Tax movement has "several capable publications which fill the field of propaganda and keep the believers in touch with one another. Our reason for existence is more than that. The time has come when some voice must be raised to tell the public what the institution is that is strangling progress and holding back local industry, and WHO THE MEN AND WOMEN ARE who profit by it."

This group will not permit the excuse to be offered by those who profit by the crimes of the present system that these wrongs are "institutional." To them they are individual in whoever helps to sustain them, in whoever blinks at their existence. They use strong terms and speak boldly. And they are winning converts.

Elsewhere the Single Taxers of Philadelphia are not idle. In a different way the Tax Reform Association is at work, and we heard some significant stories of a growth in public sentiment in our direction in quarters where one would hardly look for it. Messrs Albright and Milliken are helping along this work. James W. Dix is pushing the work of Vacant Lot Cultivation and doing it in the spirit of a Single Taxer. And so in a variety of ways the great truth makes progress.

J. D. M.

A pamphlet on Direct Nominations, with special reference to the Governor's Bill now defunct, written by John J. Hopper, was the occasion of editorial comment by the *N. Y. Times* of recent date. Mr. Hopper took the position that the bill was neither flesh, fowl, nor good red herring.

MASSACHUSETTS.

THE LOCAL OPTION BILL—THE CONSTITUTION A BAR TO TAX REFORM—W. S. U'REN AND JOHN Z. WHITE IN MASSACHUSETTS.

Last January the following bill was introduced in the State Legislature and referred to the committee on taxation:

"Every city by ordinance, and every town by by-law, may from time to time determine and provide that all taxes required to be levied or assessed by the board of assessors other than for State taxes and county taxes shall be assessed upon the value of land only, excluding buildings and other improvements, or upon real estate only, or in addition to either such value of land or real estate, upon any one or more class or classes of personal property, instead of by the method required by law at the time of assessment."

Some weeks later a hearing was given by the committee. James R. Carret, President of the Massachusetts Single Tax League, conducted the hearing, and after the opening speech by himself, introduced the following Single Taxers: Prof. Lewis J. Johnson, Rev. John Gregson, S. H. Howes, Walter J. Isidor, M. C. O'Neill, and W. L. Crosman.

Instead of a discussion of local option in taxation the hearing developed into a discussion of Single Tax principles, which so much interested the committee that the members listened to our arguments for some minutes after the usual time for closing the committee session, and that necessitated a postponed hearing on two other taxation bills. The chairman of the committee on taxation informed the Single Taxers that the State constitution declared for taxation of all property, and the Supreme Court had so ruled. While progress has been made in all professions and industries, progress in taxation is prohibited so long as an antiquated constitution interferes.

Hon. W. S. U'Ren, of Oregon, was tendered a reception and luncheon by the Single Tax and Direct Legislation League at the Twentieth Century Club on April 19. About 150 persons were present. Mr. U'Ren delivered an interesting speech.

The Sunday afternoon meetings of the Boston Single Tax Society were commenced for 1909 on Boston Common on the afternoon of April 18. The time is from 2 to 4 o'clock and the place is near the corner of Beacon and Charles Streets. The assistance of Single Tax speakers from other cities who happen to be in Boston on Sunday will be welcome at all times. Edward Doherty is Chairman.

John Z. White was kept busy during the nearly two weeks he spent in Massachusetts in March. He addressed many large audiences and on some days spoke four times, always acceptably.

W. L. CROSMAN.

BOSTON, Mass.

NEWS—FOREIGN.

GREAT BRITAIN.

THE POLITICAL POLICY OF SINGLE TAXERS
JUSTIFIED BY EVENTS—WORK OF THE
PRESS BUREAU FOUNDED BY JOS. FELS—
ENGLISH PAPERS THAT SUPPORT THE
MOVEMENT—THE BUDGET.

Among the different schools of social reformers on this side of the Atlantic Single Taxers seem to have most reason to congratulate themselves. We are truly optimistic, our optimism being based upon the sure foundation of solid progress actually made, evidence of which is to hand from every side. Both in and out of parliament our friends are working with enthusiasm, devotion, and good judgment quite beyond praise, with the result that "Land Values" is one of the main topics of discussion wherever politicians come together. Yet we are today what we have always been—Single Tax propagandists—ready at all times to avail ourselves of every chance of educating public opinion on the subject.

Had we cut ourselves adrift from all political organizations and stood entirely alone, we should not have achieved nearly so much success as now stands to our credit. Opinions have differed as to the best course to be adopted for the advancement of the cause, but in deciding to follow that of least resistance the League would appear

to have done the right thing. By it we have been able to insinuate ourselves into quarters quite out of reach of a Single Tax frontal attack and have thus made our question more widely understood and its virtues recognized by politicians and others who are greatly at variance on other subjects.

In posing as Single Taxers pure and simple, showing utter disregard for the opinions of those we desire to win over, we should have made our missionary work unnecessarily difficult and perhaps have caused ourselves to be looked upon as a body of well meaning fadists. As things are now the forward movement cannot be stopped. It is growing in strength daily and if this Government or the next won't touch it, the time will shortly arrive when an irresistible demand for its immediate adoption will come from the people as a whole.

We have entered into no alliances, but have accepted recruits and support wherever they may have come and where active aid has not been forthcoming we have created a strong under-current of sympathy with our aims which will sooner or later come to the surface.

Many of our best and most powerful supporters are members of the Liberal party, and such is their influence that Lord Rosebery was constrained to remark some time ago that he thought the Single Taxers had captured that historic association. The Labor or Socialist party has hitherto been amongst our most bitter opponents, but its leaders are coming one by one to see the way in which the first stride towards effective social reform must be taken. After the leaders the rank and file are slowly following, and whatever their ideal goal may be, if they are willing to co-operate with us to secure the taxation of land values we shall be glad of it, and give them in return such help as we may for the attainment of objects which will not clash with the principles for which we stand. Should they make the Taxation of Land Values one of the main planks in their platform we and they will doubtless be found supporting the same candidate, using our joint influence to avoid three cornered contests. Such co-operation may be safely undertaken, for as Mr. Bagot once tersely put it in a letter printed in the REVIEW, a

tax on land values "will raise an appetite which grows with the tax on which it is fed" and demonstrate how unnecessary are most of the remedies which Socialistic Laborites, under a misconception of the root trouble, are now advocating.

During the past few months the United Committee of the League has held a series of highly successful conferences in different parts of the country, and at all of them resolutions have been passed urging the Government to provide for the taxation of land values in the next Budget.

Many very large meetings have also been carried through, the various audiences showing marked approval of our proposals. Speakers on this subject are becoming more and more in demand, and some of them are having to do a tremendous amount of hard work; in fact nothing short of whole-souled enthusiasm would prompt them to undertake it. In two months our Publication Department turned out 50,000 pamphlets and 100,000 leaflets. Our Press Bureau, for which we are indebted to Mr. Fels, but which is controlled by Mr. John Orr, is doing splendid work in supplying articles on the various aspects of our question to no less than 140 newspapers and periodicals, so that you will perceive we are reaching a tremendous number of readers. In addition to all this, Mr. Dundas White, M. P., and Mr. R. L. Outwaite have had excellent series of articles in the *Daily News*, and the *Morning Leader* is now inserting a similar series from the pen of Mr. Wedgwood, M. P. The *Daily Chronicle* has for weeks been advocating a tax of 1d. in the £ on the capital value of all land to be included in the ensuing Budget. Its articles being now finished they have been arranged in the form of a pamphlet, a copy of which I have sent you under separate cover. Several very influential Provincial papers such as the *Manchester Guardian* and the *Yorkshire Daily Observer* are supporting us strongly, and while this is the case I am pleased to say the opposition papers have begun to oppose in real earnest, thus proving that our campaign can no longer be ignored. In the second issue of the *Anti-Socialist* Mr. Harold Cox of Free Trade renown, but now a bitter opponent of the taxation of land values says, "Although there is no

mention of any scheme for taxing land values in the King's Speech, it is possible that the Government may be contemplating some steps in this direction in connection with the forthcoming Budget." Anyhow, that is the hope of a large section of the Liberal Party and of many people outside it. The Socialists would welcome it, no doubt, as they regard it, erroneously of course, as the first step towards the general confiscation of capital (land, to them, being included in the term), but let us once secure it and Socialism and many other isms will soon be relegated to the limbo of forgotten things.

Within a few days, the Chancellor of the Exchequer will introduce his Budget and we shall then know of what sort of stuff the Government is made. Our Leagues, the United Committee, and the members of Parliament who are with us are doing their utmost to point out the importance of immediately making a start on the lines of real progress.

* * *

Since writing the foregoing the much looked for Budget has been brought in, and although in many respects disappointing, it makes a start on our lines, a very little one to be sure, but a start all the same. It is too early for fuller comment as the merest outline only is to hand. However a tax of ½d. per £1 of capital value of undeveloped land is proposed, and mineral royalties and mining opportunities are also to be dealt with. The most I can say, however, at present is that the thin end of the Single Tax wedge has at last been inserted. May it soon be hammered home.

F. SKIRROW.

YORKSHIRE, Eng.

FRANCE.

FRANCE MAKING ADVANCES—TAKES OVER THE WESTERN RAILROAD—CLEMENCEAU AND OLD AGE PENSIONS—LAND VALUE TAXATION IN SIGHT.

France along about 1799, eleven decades ago, laid claim to a man who was for men. Thomas Paine, the author-hero of the American revolution, the man who gave

us the immortal Rights of Man—introduced a measure in the French Chamber of Deputies, of which body he was then a member, which proposed the very thing upon which the Clemenceau government has staked its existence today, along the lines of co-operative distribution by or through the government. Paine proposed an old-age pension and told his colleagues how it could be provided for with ease and certainty.

It was proposed to tax incomes on a sliding scale that would make the man who owns a great deal pay as much proportionately for the privilege of citizenship as the poor man who owns but little.

When Paine introduced his measure before the Legislature he said: "Every proprietor, therefore, of land owes to the community a ground rent, this ground rent to build up a fund for this pension."

Verily the world is moving, and although progress is slow, it is as certain as death itself. Paine discovered, along with Patrick Dove, Henry George and Clemenceau that the land is the treasure-house of the nation, reliable and inexhaustible.

France will lead in this old-age pension reform along the lines of co-operative distribution through the government.

As the world grows older and men learn to think more clearly and intelligently, the conviction becomes more marked that we are each our brother's keeper. This thought is the main spring, the fundamental principle behind the pensioning of aged people.

Premier M. Clemenceu is again elected for nine years. Certain pledges have been made. The holders of swollen fortunes gained through monopoly and privilege are at their wits end to prevent the French people from regaining what belongs to them. Not only are they alarmed at M. Clemenceu's intention to tax incomes, but they fear he will lay violent hands upon the unearned increment that has come to them so generously through the non-taxation of land values. Slow are the processes of evolution, yet how certain are they in development.

France is at the present time making a gradual absorption of all means of transportation and distribution by the people.

The Government has taken over the Western France Railroad. In doing this the people of France now own co-operatively, among themselves, a road that will now be used for their entire benefit. The French people are demanding co-operation, income tax, old-age pension, public ownership, land value tax and economic freedom.

LOUIS L. LEYH.

GERMANY.

THE SINGLE TAXERS OF THE EMPIRE IN CONFERENCE—DELEGATES FROM MANY CITIES BRING INSPIRING NEWS—W. R. LESTER, OF THE ENGLISH LEAGUE, IN ATTENDANCE.

The German Single Taxers held their 19th annual reunion on the 12th to 14th of April in Nurnberg, Bavaria, at the elegant hall of the Society of Culture and Industry on the evening of the 12th, Dr. Quidde presiding.

The presiding officer in his address of welcome emphasized the fact that he was the first Single Tax member in Bavaria and that he stood many years alone excepting for a few friends, without leaving his post, before new recruits were added.

Teacher Weiskopf greeted the delegates in behalf of the local Single Taxers of Nurnberg.

Prof. Feucht, of Wurtemberg, brought the greetings of the Single Taxers of his State.

Prof. Dr. Erman-Munster expressed the hope that in 50 years hence the truth we are now proclaiming will be universally recognized.

Exelence Oldekop said that in his home city Hanover (which is also my home town), Single Tax is steadily progressing.

Director Lambke brought greeting from Holstein.

Miss Katharina Zietelmann spoke in the name of Single Tax women and said that no great truth could be attained without the effort of women.

Damaschke spoke in the name of the officers of the Berlin Single Tax Society and reminded the meeting that only by persistence can we attain our end.

Weiler, of Cologne, offered greetings from the Wacht-am-Rhein to the Bavarians.

Epstein, of Frankfort-am-Main, reminded the meeting that his city had been a sort of pioneer in Single Tax, but that there yet remained a good deal to do.

Dr. Kuhn spoke in the name of the Saxoni-ans, and said that the strength of our movement was with the students.

Mr. Lester, Representative of the English League for the Taxation of Land Values, related the progress of Single Tax in Eng-land, which was translated into German by Mr. A. Pohlman.

F. BURGDORFF.

VICTORIA.

AUSTRALIAN SINGLE TAXERS SHOCKED BY THE DEATH OF MAX HIRSCH—SIR THOMAS BENT RECREANT TO HIS POLICY—THE DEFEAT OF THE MINISTRY.

Gloom has been cast upon the Single Taxers of Australia by news of the death of Mr. Max Hirsch. He died on Thursday morning the 4th of March, and by his death the cause of humanity and freedom has lost one of its foremost champions. We all have the sense of a personal as well as of a national loss. He died at the age of fifty-six, and there can be no doubt that, like Henry George, his unparalleled exertions in the Single Tax cause hastened his end. He died for the people that they might live fuller, better, happier lives, and his name should be enshrined in the hearts of all Single Taxers. His body is to be brought to Melbourne to lie in the country where he has won so many friends, and for which he has striven so hard.

Since Mr. Hirsch left Victoria some months ago the prospects of land values taxation have brightened. The *Age* newspaper, which has always been opposed to Mr. Hirsch's policy of freedom of trade, has nevertheless come out more strongly than ever in support of the taxation of land values.

The Government of Sir Thomas Bent has gone. He brought in a land valuation bill to make a valuation of the lands of the State, and to give municipalities the option of rating land values and exempting im-

provements. He then ran away from this policy, and some of his ministers left the cabinet. A reconstruction was followed by a hostile vote in the House, and the ministry obtained a dissolution, but were defeated at the polls, and a new ministry has been formed with Mr. Murray as Premier and Mr. Watt as Treasurer. The latter is a supporter of the taxation of land values, but the support of the *Age* newspaper is a factor of far greater importance than the personnel of any ministry.

VICTORIA, Australia.

A. C. NICHOLS

WOMEN'S NATIONAL ANNUAL CONFERENCE AT ARDEN.

The Annual Conference of the Women's National Single Tax League will be held at Arden, Delaware, on Saturday, Sunday, and Monday, July 3rd, 4th and 5th.

Arden is a beautiful spot, thickly wooded, with a stream of water running through it, and situated near the town of Harvey on the B. & O. Railroad, between Philadelphia and Wilmington.

Single Taxers and radicals of all beliefs have their summer homes there, many living in tents, and a primitive "inn" accommodates the transients.

Arden affords an opportunity for out door living that is seldom found.

Interesting meetings are held here during the summer, and in view of the new impetus given the Single Tax movement by the generous offer of Mr. Fels, the Executive Board of the Women's National Single Tax League hopes that all who can, men as well as women, will arrange to spend the 4th of July holidays at Arden, where plans for work will be discussed, and where tired city dwellers can have a few days rest and renew their acquaintance with mother earth.

Further information will be gladly furnished by addressing Mrs. Minnie Ryan, 485 Hancock St., Brooklyn N. Y.

J. L. CALDWELL writes that "We must push the Fels movement—it is beginning to look as if we are going to do something. But, whatever else is done, we must keep up the REVIEW."

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Twenty-Third Annual Celebration of Jefferson's Birthday by the Manhattan Single Tax Club took place at Cavanagh's on 23rd Street, this city, on the night of April 13th. About one hundred were present. President Leubuscher presided. His address appears on another page.

W. S. U'Ren, of Oregon, whom the Single Taxers of New York have not before had the opportunity of meeting, reviewed the progress of direct legislation in that State. It may be said that no one individual has done more to make the initiative and referendum accomplished facts than "U'Ren, the Law Giver," as Lincoln Steffens has christened him. His speech was instructive and interesting. He did not pretend that direct legislation in the State of Oregon had accomplished all that its more enthusiastic promoters had hoped for it. He did not even claim that some wise measures had not been defeated and some unwise ones adopted. But the system had on the whole been productive of immense good to the people of the State. At all events, the laws had been of their own creation. If the voters do not like such laws after a trial they can at least get rid of them. The politicians and the bosses have been practically eliminated. And the consciousness that the law making power is in the hands of the people has given them a new sense of responsibility that will accelerate the march of education.

John Z. White paid his respects to editors and professors of political economy in a wise and witty speech, and for the benefit of those present possibly not yet convinced told how simple and practical is our remedy and how easy of adoption.

Mayor Low of Passaic, N. J. in a short address showed his evident sympathy with the new democracy, but admitted his imperfect acquaintance with our fundamental teachings. Mr. Low has recently appointed a Single Taxer, John Wood, as one of the assessors of the city of Passaic, with a full knowledge of what he was doing. Mr. Low is a republican, but he belongs to the progressive wing of that party. He is

still a young man, and will be heard from in the years to come.

Other speakers were Hon. Robt. Baker, Jos. McGuinness (who recited a well known poem by Sam Walter Foss), W. C. De Mille and John J. Murphy.

DEATH OF WILLIAM CARMICHAEL

The death of William Carmichael at Fall City, Washington, in the 71st year of his age, robs the movement of another of its indefatigable workers.

Mr. Carmichael was born in Maryland in 1838. and married in 1863. He leaves a widow, seven sons and four daughters. All are earnest believers in the doctrines of Henry George to which Mr. Carmichael became a convert through the reading of *Progress and Poverty* in 1893. His last illness occurred just after attending a Birthday Banquet to the memory of Henry George in September.

FROM AN INDIAN OF DISTINGUISHED LINEAGE.

J. M. Silverheels belongs to the tribe of which the famous Red Jacket was chief. Red Jacket understood the land question, as many well known utterances of his testify. Some of these have been cited in the writings of Mr. George. Red Jacket is buried in the Forest Lawn cemetery at Buffalo, and a fine monument marks his resting place. This monument was erected by his white admirers.

A card addressed to Mr. James W. Hill, of Peoria, Ill, calls attention to the fact that a number of those who are members of the tribe of which Silverheels is one are opposed to the movement now on foot to break up the tribal relations and sell the land. Silverheels writes to the American Single Tax League hoping that the League will use its influence to oppose this.

"ADVICE to Homesteaders" is the caption of a letter from J. R. Herman of Oral, So. Dakota, in N. Y. *Sun* of April 28th.

MANITOBA.

SINGLE TAXERS ORGANIZE—GOOD WORK BEFORE THE TAX COMMISSION—OUT-DOOR WORK PLANNED FOR THE SUMMER.

The Manitoba Single Tax Association was organized for the purpose of propagating the Single Tax in this province on the 23rd March, 1909.

Officers:—President, Mr. W. D. Lamb, Plumas, Man.; Vice President, Mr. Jos. Schietle, Winnipeg; Sec.-Treas., Mr. F. J. Dixon, Winnipeg.

Our infant association is growing rapidly and has the reputation of being able to make more noise for its size than any other in the community. We have held several indoor meetings and intend to do a lot of propaganda work in the open air this summer. Last year though unorganized, we did considerable street speaking and distributed much literature.

A commission was appointed last year to inquire into the system of taxation in the city of Winnipeg. We persuaded the commissioners to devote two whole evenings to the Single Tax. At first we were treated as mild fanatics, but finally succeeded in making a favorable impression and doing some educational work. Dr. S. G. Bland and Prof. R. M. Mobius were our principal speakers and they handled the subject in a very able manner.

Our present law states that buildings and land must be assessed at their full value; church property (not exceeding two acres in area) is exempt from taxation. The commission recommended that buildings be assessed at two-thirds of their actual value and land at its full value. That church lands be taxed according to their value, the buildings to remain exempt.

A pernicious business tax remains in force with slight alterations. No action will be taken on the report this year.

F. J. DIXON.

WINNIPEG.

ON April 2nd Henry George, Jr., sailed for Japan on a mission for *Colliers Weekly*. We have his promise to contribute one or more articles for the REVIEW during his stay in Japan.

COMMUNICATIONS.

ARKANSAS MAY SOON FOLLOW THE EXAMPLE OF OREGON.

Editor *Single Tax Review*:

I write to inform the REVIEW that the fight in Arkansas for the Initiative and Referendum has resulted in the passage of a concurrent resolution by the Legislature for the submission of a proposed Constitutional Amendment, the question to be voted on at the next general election. The Bill is virtually a copy of the Oregon law, and was introduced in the Senate by Senator Arnold, of Clarke County, and was carried with only one dissenting vote, that of Senator Toneg, of Jefferson Co. It then went to the House, where it was adopted with only 4 dissenting votes, Representative Winn, of Pulaski making a vicious fight against it, calling it socialism and anarchy, but the friends of the measure had given it standing and respectability by having it incorporated as a plank in the Democratic platform which was the most effective way, especially as it saved time. The House tacked on an amendment to include cities and towns, which amendment the Senate concurred in with very little debate. The next step now will be for the voters to adopt it at the polls.

The same measure was overwhelmingly defeated two years ago, which shows how public sentiment can be made for a measure that has merit.

ROBT. HERIOT.

TEXARKANA, Arkansas.

PROFESSOR BRAUN AT BUDAPEST.

Editor *Single Tax Review*:

A month ago I received an invitation for February from the Free School of Social Sciences at Budapest to lecture on the land question. I was invited to make a series (2 hours) of lectures, but my occupation as well as the great distance (about 340 miles) rendered that impossible. So I could not deliver more than one lecture of two hours. The director of the school was present (its title was: Henry George and the land question). He expressed his sympathy for our doctrines, and invited

me to come soon again to have an open debate with the Socialists.

In the first part of my lecture I spoke of George's theory (for many good arguments I am greatly indebted to Mr. Post's really admirable tract, *The Single Tax*) and in the second I compared two different counties of Hungary: the first where nearly all common land was recently subdivided and then bought by land speculators: the other where people are still using common land for common purposes. In the second county about 70 per cent. of all land is property of the village communities, and there are no large proprietors at all, but there are no paupers either; they practice the most intensive agriculture with ampler use of modern improvements than in any other part of Hungary, proving that common property in land is not at all incompatible with the highest development of agriculture. They have the most instructed clergy and the best schools in Hungary—they can afford it—and consequently the fewest criminals.

I hope to go a few months hence to the capital for an open debate with the Socialists, and I am sorry that I cannot do more for the Single Tax, being so far from the capital, and having no means to publish my translations of George's works.

ROBERT BRAUN.

MAVOS-VASAVHELY, Hungary.

PROSPECTS GOOD IN OREGON.

Editor *Single Tax Review*:

You ask for suggestions in the event that the Fels offer is met by other Single Taxers. I am too poor to be a financial contributor at present, but may be before the five years are up. At any rate I trust that others have been more fortunate than I, and will respond to the sanest call ever issued by a man of means in our movement, for any amount of fireworks by any man, however able or successful, in any one spot, can not serve as a substitute for a general propaganda movement; for the simple reason that the economic disease is not local but constitutional, and must be so treated.

Yet I believe there are points of least resistance even with the remedy for a con-

stitutional disease, and whether the proposition of Mr. Fels is met or not I wish to call attention of men of means like him to the opportunity in Oregon. I am glad to know that other States have swung into line for direct legislation lately, but they are children yet in reform, and they may be obliged to go through court proceedings. But not so in Oregon, which is ten years ahead of any State in the Union.

Direct legislation is no longer a novelty there, and the people have turned their attention to economic reform. They will doubtless start to cutting the branches of the tree first. The danger is that socialistic policies will be inaugurated and discredit reform, and as the Nation will look to Oregon as an experiment, we can not afford to allow it to get a set back. I understand our friends next move may be for local option in Taxation, and the Socialists are starting out for State ownership of every thing except land. It may be possible to secure local option in taxation in the next two years.

Should local option succeed, Portland, which voted for local option last Spring, would doubtless be the first city in the Union to adopt the Single Tax. Portland being an important sea port and growing city, the illustration would be superb. At any rate, every effort should be made to see it that our friends, the enemy, do not place the socialistic stamp on Democratic Oregon.

J. R. HERMANN.

ORAL, So. Dakota.

NEWSPAPERS HOSPITABLE TO DISCUSSION.

Editor *Single Tax Review*:

Within the past week there have appeared in the Nashville *Tennessean* Single Tax letters from Geo. W. Knight, San Marcos, Texas, W. H. T. Wakefield, Mound City, Kansas, and Joseph Fels, London, England, the latter a lengthy article on Land Values Taxation in Britain.

Good mediums for Single Tax communications in this State are the *Tennessean*, Nashville, *The News-Scimitar*, Memphis and *The Smith County News*, Carthage.

NASHVILLE, TENN.

A. FREELAND.

TO CLEAR UP A CONFUSION.

Editor *Single Tax Review*:

Rent cannot enter into nor come out of price, nor cost. A. C. Pleydell is right, but perhaps an illustration might help Mr. Cowern. A. and B. sell hats:

	per day	cost	price	profit
A on Broadway sells	100	\$1.50	\$2.00	\$50.00
B in Yonkers sells	10	\$1.50	\$2.50	\$10.00

A less price yields A a fund five times that of B for his wages and rent. If the reward for labor of distributing, or profit, be called wages, than the rent comes out of wages. It will be seen that what seems "too plain for argument" is really a superficial view. If B's rent comes out of his price of \$2.50, how can a greater rent, paid by A, come out of a less price, \$2.00? The fact that prices are lowest where rent is highest suggests a flaw in the argument that rent MUST come from price. Read *Progress and Poverty*, Book VIII, chap. III.

C. F. HUNT.

CHICAGO, Ill.

FROM A. WANGEMANN.

Editor *Single Tax Review*:

I always find ample stimulation in the *REVIEW*. Most of us need it, for the natural bent of the reformer's mind is to run in a rut.

Bolton Hall's definition of "What is the Single Tax" is the most lucid yet. But I want to give the *REVIEW* readers some thoughts on A. J. Wolf's letter who asks for action. Who comprise the "thinking public" which Mr. Wolf desires to interest? Habitually we still apply the term to the learned professions—the higher type of politicians—parsons—petticoats, and that conventional aggregation best described as the impotent middle class, fast being ground pulpy under our modern industrial system of capitalized land monopoly. This is the "thinking public" we address.

We press writers have addressed said T. P., lo! these many years, each in his own way reciting $2 \times 2 = 4$, and I reckon we will keep at it.

But, Mr. Editor, the world moves and new party alignments are being formed on

economic lines: Aristocracy and Privilege entrenched versus Democracy and the Golden Rule aspirations. These are slowly crystalizing, as any mind not hidebound in partisan bigotry and conventionalism can see.

Brother Wolf asks for action. Well, is it necessary to point out that organized labor has taken the second step in cooperation—has gone into political action—not as an affiliation move with a political party, but as an economic body. Here then we have a deliberate political activity based on economic grounds exclusively—a phenomenon worth our close sympathetic attention.

As you will surmise readily these organized wealth producers still lack even a kindergarten knowledge of sociology and political economy. They need that knowledge. They will get it either from the Single Taxers or from the State Socialists in America. The Churches can not furnish it to labor unprivileged. The Churches lay stress on the moral factor. The Socialists concern themselves with the materialistic factor of economic environment. The Single Taxers consider both the economic environment and the factor of moral responsibility. Labor once fully informed in economics will then be in intelligent position to abolish private land monopoly. Here then is a big field for action.

The next move then is to get about it. How and by what method shall we act? Mr. Editor, being slightly modest, as we Chicagoans all are, I will not encumber the pages of the *REVIEW* with advice. Let your readers do their own pondering. As for me, my method is to mix with the leaders and rank and file of workers—get to know their ideology, methods of logic, prejudices, and approach their minds accordingly. Strip off the tenaciously clinging veneer of conventional habits of thought and speech which so often prevent us from being of real service to our fellows.

A. WANGEMANN.

CHICAGO, Edgewater, Ill.

FOR some months past Gavin D. High has been assistant financial editor of the *Evening Sun*, and in the absence of his chief practically in charge of the financial department.

ENLISTS FOR THE RHODE ISLAND WAR.

Editor *Single Tax Review*:

In a recent issue of the REVIEW Mr. A. J. Wolf of Fairhope asks for action.

Cannot we have a five year Concentration Battle, centered on Rhode Island?

Seems to me if all of us in this United States could be attracted to this one spot for attack, many would contribute freely to a specific effort of this kind.

I mean that the fight should be called off in all other places and no money or effort used except in this one place.

The object being to make one conquest where we can *demonstrate* and bring other communities into line, by the object lesson thus afforded.

My worldly possessions do not amount to \$100, but if Gov. Garvin and his fighters can focus the people on this point I am ready to pay \$10 per year for 5 years and will send the \$50 in advance.

GEO. McCRAITH.

SAN FRANCISCO, Cal.

THE MONEY QUESTION.

Editor *Single Tax Review*:

Like your correspondent, Mr. Steele, I think Single Taxers ought to consider the money question—not because I regard it as a question of any very vital importance; but because so many people do regard it as vital; and Single Taxers cannot afford to ignore any question of public concern.

It was a very careful and thorough study of the money question, over thirty years ago, that led me to the reading of Adam Smith and then to Henry George. I was a George man before Progress and Poverty was published, having read George's remarkable lecture given before the students of the University of California.

With your permission I will state a few propositions that seem to me to be fundamental.

I. It is not the business of government to furnish the people with money any more than with hats or coats, food, fuel or houses.

II. It is the duty of the government to conduct the public business in the simplest and best manner possible.

III. Whether its revenues are apportioned and collected justly or unjustly, every government has a certain annual revenue, against which it can draw, to pay its bills, just as you or I can draw against our bank account.

IV. In drawing checks against its revenues, the government, unlike an individual, should have its checks printed in the most convenient form for handling, in the most convenient denominations for meeting payments, and on the cheapest and most suitable material, so stamped or engraved as to offer the least inducement to counterfeiters.

V. Government checks so printed and issued, to meet payments for services and materials furnished to the government, and receivable at the government treasury for all dues to government, would as a matter of fact, provide a currency the most simple, safe and perfect, in every way, of any currency ever devised by the mind of man.

Note—These government checks would naturally be printed on paper, for all the larger denominations; but the smaller ones might better be printed on some cheap and durable metal. Inasmuch as their value depends wholly on the fact that they are never issued in excess of the revenues to be collected, and that they are always receivable for all dues to government, it would seem to be the height of folly to print them on metal of any great value. As, for instance, the U. S. Government printing its dollar checks on pieces of silver that cost about fifty cents for each dollar check. What would we think of the wisdom of a business man who bought pieces of silver to write his bank checks on—especially if he wrote thousands of bank checks for a dollar each, on pieces of silver that cost him about fifty cents apiece? Is such a practice any wiser because done by a government, and the checks called money?

VI. There would be no need of making such government issues legal tender for private debts. Everyone would be perfectly willing to take them so long as the government never issued them in excess of its revenues, and so long as they were

receivable at the government treasury for all dues to Government.

VII. These government checks, when received at the government treasury, would thereby be redeemed. What is to be done with them thereafter is a matter of no concern. They may be burned up, or they may be put safely away to be re-issued. If they are ragged and dirty, burn them. If they are whole and clean, pay them out again. Every time one of these checks is paid out, it is a new check, just as much as if it were printed or stamped for the express purpose.

VIII. There is no reason why the government should prohibit any person or association of persons from printing their notes and circulating them among all persons who may be willing to take them, but such private issues should not be permitted to resemble the Government issues so closely that anyone could be deceived thereby.

The above simple propositions seem to me to cover, in a general way, the whole field of government issues. All the money in circulation in the United States to-day except the gold coins is essentially of this character, being paid out by the government for services and materials and received at the federal treasury for all dues to government. This receivability for dues to government is what really keeps our paper and silver at par with gold. The so called gold reserve is rather a menace than a help as it furnishes a temptation to gold exporters and gamblers to raid the treasury for gold at the very times when such raids can do the most harm.

A low interest bearing, interconvertible bond would be far better and safer than a gold reserve as a means of taking care of any real surplus of outstanding government issues.

C. J. BUELL.

St. Paul, Minn.

DISHONEST PRACTICES OF HONEST MEN.

Editor *Single Tax Review*:

Recently in a hastily written article, I made use of the expression, "it is only a change from the methods of the confidence

man and pickpocket to the methods of the highwayman or burglar." This sounds rather harsh to say the least, and I tried to tone it down, but in the interest of plain unvarnished truth, I had to leave it stand.

Let us suppose a pickpocket arraigned before the court, who should make the plea that his victim did not know of his loss, and therefore it was no hardship for him; or a pickpocket who should say that he performed a righteous action in relieving the bank messenger of his "roll," because it was keeping wealth out of the bank vaults, thereby he was making the bank richer—Or suppose a burglar after being caught "red-handed" in robbing a rich man, should say that after committing the robbery the rich man had plenty of wealth left, or a highwayman after the death of his victim, should say "alas! poor fellow, he is dead now, and has no use for his money, and then his heirs might spend it foolishly."

This all sounds ridiculous, of course, but do we not hear arguments every day in support of personal property taxation, that are not based on any sounder foundation than the plea of the supposititious criminals?

Right here is where I wish every Single Taxer to "sit up and take notice." The men who use these arguments for personal property taxation are not all criminals or defenders of crime, but on the contrary, are personally honest, and actually think they are doing right, in advocating their mischievous and immoral system.

One of the chief reasons why many of them do not embrace the Single Tax is because of their honesty, that is, they think it would confiscate the Landlord's property. "Eyes have they, but they see not, and ears have they, but they hear not."

These well meaning people would scorn to take any portion of their neighbor's wealth without his consent, but under the plea of governmental needs, would tax their neighbor's house, clothing, food, and savings during his life time, and even after death would demand a share of what he had saved for others.

It is men like this that we should make an extra effort to reach. They have honesty of purpose, but the trouble is that their

eyes and ears have become atrophied.

Landlordism in their eyes is like the "graven image" of the savage; no matter how much human vice, crime, degradation, and misery may increase, they ascribe it all to other causes, and for the suppression of these causes, they will give time, money, and thought.

Here is the great paradoxical problem. What is the best method to adopt, to get honest men, advocating dishonest methods, to adopt an honest plan that they abhor, because they think it is dishonest?

As for myself, I am trying to convert Christians to Christianity, because there is nothing in its teachings opposed to our doctrines; in fact, the "Rendering to Cæsar's" comprehends our entire philosophy, and the "seeking for the Kingdom," by the establishment of Right, Justice, and Truth, will add to us all the good things of life.

PHILADELPHIA, Pa.

OLIVER MCKNIGHT.

REMARKS OF PRES. FREDERICK C. LEUBUSCHER AT THE JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The followers of Henry George can congratulate themselves upon the distinct progress that has been made during the past year. Not only in this country, but in England and elsewhere as well, the underlying principle of our philosophy is beginning to gain recognition. True, the fundamental right of every human being to the use of the earth is openly acknowledged by only a few, but it is dimly felt by all. "Eminent domain," the right of the government to take whatever land it may require for the public good, is exercised by all civilized countries; and it is a recognition of the economic fact that property in land is a different kind of property from property in labor products. In England the House of Commons has passed by an overwhelming majority, a bill that, carried to its logical conclusion, will wipe out the great landed estates of the Duke of Westminster and other monopolists of the soil that belongs to the people of England.

And the Single Tax method of bringing the people to their own has also made progress since we celebrated Jefferson's birthday last year. I cannot within the limits of a short talk even outline the advances that have been made. I will only call attention to a significant recommendation that was made a few days ago right here in Manhattan. About two years ago our friend, John J. Murphy, Secretary American Single Tax League, said "Why not build needed subways with money raised from assessments on the lots benefited by their construction? If sewers can be built and streets opened and widened that way, why cannot a hole in the ground be dug and the land owners made to pay for the digging?"

The suggestion fell on good ground. Last fall the City Club issued a report that the increase in land values in Washington Heights and in the Bronx, through which the present subway runs, amounted to enough to build it, with a hundred million dollars to spare. So when this staid, respectable, aristocratic City Club advocated the extension of our transit system by levying assessments, some of our newspapers hailed the idea as a great economic discovery. And now, only a few days ago, the Public Service Commission recommends the same plan as ideally just.

We Single Taxers have been criticized as men with only one idea. Never was there a greater calumny. I think it was Lincoln Steffens who said that wherever there are reform movements, national, State or municipal, Single Taxers are always in the forefront. The leaders in the propaganda of the initiative and referendum, direct primaries, women suffrage, free trade, municipal ownership of public utilities, purity in politics etc., are generally Single Taxers. Last year, though the Democratic party managers deprecated over-much discussion of the tariff question, all the Single Taxers that supported Bryan (and nine-tenths of them did) preached tariff reform or pure free trade. They pointed out that the promise of the dominant party to revise the tariff downward, was a hollow pretense, never meant to be kept, a prophecy which has been fulfilled to the letter.

A party of hunters camped in the Adirondacks were swapping stories of famous

echoes they had heard. One man capped the climax by saying he had often camped in the Rocky Mountains at a spot where it was his custom every night before retiring to shout "time to get up" and—do you believe it—the echo wakes me the next morning." The echo of the administration's promise to revise the tariff will wake the American people in time for the next presidential election.

A Single Tax and five thousand taxes are mutually "antagonistic." To be logical, Single Taxers should advocate not tariff reform, but out-and-out free trade. The great man whose birthday we celebrate tonight believed not only that "the land belongs in usufruct to the living," but, as a corollary, believed in free trade also. In a letter to Robert Livingston, in 1783, he wrote: "I feel myself strongly inclined to believe that a State which leaves all her ports open to all the world upon equal terms will, by that means, have foreign commodities cheaper, sell its own productions dearer, and be on the whole most prosperous."

Next to Harriet Beecher Stowe's Uncle Tom's Cabin, it is said that Hinton Rowan Helper's "Impending Crisis" had most influence in the anti-slavery agitation. The author of this book, who has just died, showed that the white non-slaveholders in the South greatly out-numbered the slaveholders, and that the "peculiar institution" was impoverishing them. He argued that if these white non-slaveholders would unite against the slaveholders, slavery would soon be peaceably abolished. So we Single Taxers say, that when the landless, who outnumber the landlords a hundred to one, and are impoverished by the system, unite, the hopes of Thomas Jefferson and of Henry George will become realities.

THE ONLY WAY.

(For the Review.)

During the progress of a recent strike a certain merchant complained rather bitterly of the damage that had been inflicted upon his business. In his wrath he denounced all whom he considered in any

way responsible for his troubles, but in answer to questions he was unable to explain any practical method of preventing such occurrences. All he knew was that since the depression began customers who formerly called on him several times during the week now came but once. Those who had come once a week, now came infrequently or not at all. He could see that something was wrong plainly enough, but that was as much as he could comprehend.

This man was a type of a large class of thinkers, or more correctly, non-thinkers. It is barely possible that one or more members of this class may read this article. In the forlorn hope that they may possibly understand a logical argument, I will present for their consideration (if they know how to consider) how a man of this type ought to reason provided he had reasoning power. Supposing this man to have become miraculously endowed with brains, he would reason something like this: Here are people who want things of which I have a large supply, but they have nothing to give in exchange. The reason they have nothing is because they are doing no work. Now why are they doing no work? Not because they do not want to, for they do. Not because they are physically or mentally incapacitated, for they are not. The difficulty cannot be with labor. It must consequently be with some other necessary factor in the production of wealth—let us see what that can be.

Besides labor, land is a necessary factor in production. Capital also is useful, although not altogether indispensable. Now there is certainly no scarcity of capital and it would not matter much if there were.

Capital is a product of labor applied to land, so that a lack of it could be remedied in a very short time. But there is already more capital in existence than it seems can be profitably used, for the owners are vainly looking for chances to put it to some use. Neither is there any scarcity of land. There is plenty of that unused. Why don't these idle laborers go to work on these idle lands? Why don't the owners of the idle capital assist labor in producing wealth on these idle lands?

There can be only one reason: The land owners will not let them. Now why won't

they? Because by leaving the land unused, they avoid a lot of trouble and expense barring a trifling amount of taxes, and when population increases and public improvements are needed, its value will rise and enable them, without any effort of their own, to realize a profit. So why should they bother about improving it, especially when their doing so will mean an increase of taxes? Now if land is held out of use because it pays better than to use it, the remedy must be to so change things that it will pay better to use it than hold it out of use. How can this be done? Simply by abolishing all taxes on labor and its products, and raising all public revenue by a Single Tax on land values only. Under such a system, the man who would hold land out of use would be taxed as much as one who should hold equally valuable land that had been improved to the greatest possible extent.

There would then be no profit in holding land out of use, for as values increased, so would taxes, while the owner would be getting no revenue. The owner would thus be forced either to use it himself or let some one else do so. In either case, labor now idle, would be employed, and as the natural resources of this country could furnish enough wealth to support the whole world, there would be no need for anyone to be in involuntary idleness, and there would be neither industrial depressions, nor occasion for strikes. Now if we want to get rid of industrial depressions and labor troubles, we must work for the adoption of the Single Tax.

DANIEL KIEFER.

TORREY'S OPINION OF HENRY GEORGE.

There has just closed in Los Angeles, a series of great revival meetings presided over by Evangelist Torrey who is advertised in press, pulpit and on red letter bill boards many feet long, as "The World's Greatest Evangelist." Many hundreds of conversions are accredited to him and a large awakening in the churches here.

Meeting him on the street recently in company with Winifred Stevens, a local newspaper man, I said:

"Mr. Torrey, I have listened to you a number of times and wondered if you, with your broad learning"—he is a Yale man—"had ever given any attention to Henry George's Social Philosophy?"

He stopped short and turning on me with that Torreyesque positiveness that would indicate the final word had been said, answered: "Yes, Sir, I have. I have read nearly everything he has written, years ago. I have written and published a pamphlet on that subject. It was only the other day in one of my sermons, I mentioned that Henry George had destroyed the Malthusian theory. Henry George's position is absolutely unanswerable by any trained mind that understands him and his presentation. It is true that the application of his theories would be applying Christianity to social affairs, but centuries before Jesus lived and taught, these great truths were largely practised by Joseph, the great Hebrew statesman, and taught by Moses, the Law Giver."

Then continuing, he said: "There is probably no profession in the world in which a larger percentage of its numbers believe as I have stated, unless it be a certain class of lawyers who study law as a profession seeking absolute justice and equity between man and man."

Elsewhere he stated: "I preach Jesus and Him crucified, and then tell the regenerated soul to go out and live the life his Saviour taught. The application is plain. If a man is truly saved he cannot go out into the world and consciously and wilfully live in opposition to his Master's teachings without endangering his own soul."

EDMUND NORTON.

Los Angeles, Cal.

BACK TO THE LAND.

(For the Review.)

A Single Taxer and a Socialist went to sea in a boat—or rather a naphtha launch. They fell into argument.

The Single Taxer contended that if the land which is monopolized and held idle were open to labor it would not be possible for the owners of machinery and tools to oppress labor, because labor could reproduce

all the machinery and tools that now exist, from the land.

The Socialist replied that while land was once the most important factor in production it has ceased to be so, that by the ownership of machinery the capitalist has control of the means of livelihood, and that machinery was displacing labor.

To prove his argument he said "Look at that piece of machinery there" (pointing to the motor), "where would we be now if not for that? We would not be sitting here enjoying ourselves but might be miles up the river pulling and sweating at our oars."

The Single Taxer had no reply to make and sat thinking. He seemed to be stumped, when suddenly there was a zip-bing-bang! and before the friends realized it they were floundering in the water.

The Single Taxer eager to save the boat to whose side he clung, cried to his Socialist companion to help him save the machinery. But that individual was making rapid strokes for the shore, and he sang back over the waters, "Oh, dang the machinery! Back to the Land for mine."

WILLIAM RYAN.

THE PRACTICABILITY OF THE SINGLE TAX DEMONSTRATED BY EVEN A PARTIAL APPLICATION.

It has been a favorite expedient of the opponents of the Single Tax to ask: "Has this system ever been tried? Can you show us any practical demonstration that it will work as represented?" Of course, so long as any tax, municipal, county, State or national, besides the tax on land values, is imposed, it cannot be said that the Single Tax plan is in operation, and this has with many been considered sufficient to justify them in classing this reform with theoretical and speculative propositions that may have some merit but are unworthy of immediate consideration. It ought to be sufficient reply to this to note that the tax on land values has always been successful, and that all other taxes have proved harmful and have hindered progress and prosperity. That should be demonstration enough, and the fact is

within the observation of every person who has an ounce of brains.

How would you like to live in a town where you don't have to pay any taxes, where in fact if you tried to pay any taxes you would be sternly refused?

On the eastern shore of Mobile Bay there is a town which for fourteen years has been giving, so far as existing laws will permit, a practical demonstration of Henry George's theory. It was established for that purpose. It was built on practically uninhabited ground, and in the years of its existence it has grown from nothing into a thriving, prosperous and happy community. Its inhabitants pay no taxes and get along in fine style without them.

Henry George's theory is commonly known as "the Single Tax," a term coined by the late Thomas G. Shearman (the authority of his time on taxation and author of "National Taxation"), not because of its accuracy, but because a short name was needed. Actually the George theory does not contemplate the paying of any taxes at all. It contemplates the wiping out of all taxation and the support of the community by the payment of ground rent into the treasury. In form, of course, that payment would be made a tax, but not a tax in the sense that a levy made upon one's personal belongings would be.

It is impossible completely to demonstrate the efficacy of the George doctrine in any community where personal property taxation and taxation of improvements, to say nothing of the many methods of indirect taxation, exists; but at Fairhope, Ala., they have got as near to demonstrating it as can ever be done under present day tax laws.

Fairhope was started in January, 1895, by four Single Taxers from Iowa. It is now a thriving town, with a city charter, three schools, a hotel, two newspapers, a wharf, a steamboat, several stores, a number of clubs and a free library. It has a water works system but no water rates. It has a telephone service which is free. It doesn't cost anybody in Fairhope a cent to go into his telephone room and call up anybody in Baldwin county.

How in a State which levies taxes after the good old fashioned way it could be

possible for a community to exist without taxation of individuals might puzzle the huskiest intellects. However, E. B. Gaston, J. Bellangee and other Iowa Single Taxers discovered that where there's a will there's a way. Their scheme is simply to found a community wherein all land should be owned by the community, that is, by a corporation representing the community; to let out the land on long term leases to individuals; to take from the lessees the full amount of the ground rent; to support the community out of the ground rent, and to pay the taxes levied by the State and county out of the same fund.

Fairhope's exemplification of the Single Tax theory must necessarily be halting and incomplete, but as far as it has been able to go it has made such a demonstration as must challenge the attention of the students of economics.

In a far broader sphere the George theory has been tested in New Zealand and New South Wales, and with satisfactory results. This theory has taken quite a foothold in Alberta, Canada, and from a report read by John Perrie, Commissioner of Taxation of that province, at the National Tax Conference held in Toronto, Canada, last year it is working admirably. Several towns in Germany have applied this principle to a certain extent, with the consequences that a few years ago one town had raised so much revenue that the surplus in the public treasury was divided among the families—\$25 to each family—at Christmas time. To-day the question of the taxation of land values is challenging the attention of the best and brightest thinkers of this age in Great Britain.

Fairhope is the only example of an attempt to demonstrate the Single Tax in the face of adverse laws. The fact that this experiment has been successful in spite of the levying of taxes by the State and county is a striking bit of evidence for those who think there may have been something in George's doctrine.

The Fairhope plan is not what is proposed by Single Taxers. There is no need of a colony or any of the labor and risk attending the establishment of a new town or city. If the people of New York desire to establish the Single Tax, all that it would

be necessary to do is to remove one or two restrictions of local self-government and let them regulate their own taxation. Then the Single Tax could be put in full operation in a week's time, and all of the benefits which it promises would be enjoyed in a very short time; and all this without the possible injury to the rights of any human being. The people would not know when the change took place, except from the increased prosperity of the city and everybody in it, which would be gradually noted. This can be absolutely demonstrated to any one who will take the time to read carefully Henry George's "Progress and Poverty."

New York may enjoy all of the good things that Fairhope has—and more, since these would be added to all she now possesses by virtue of being an old established city possessing an unusual situation of remarkable advantage.

CHARLES D. RYAN in *N. Y. Sun*.

MOVEMENT OF BOSTON MERCHANTS.

The merchants and business men of Massachusetts are coming to see the need of radical changes in the tax laws of the State. At a hearing held April 8th by the Legislative Committee on Taxation an amendment to the Constitution was urged. Many members of the Merchants' Association of Boston appeared in favor of the amendment; also members of the Forestry Association. Prof. Bullock, of Harvard, who was chairman of a Special Committee on Taxation appointed by Governor Guild in 1907, appeared in advocacy of the amendment.

The purpose of such amendment would permit of the passage of a bill giving local option in taxation. It is doubtful whether such a bill would be constitutional at present.

A pamphlet issued by the Boston Merchants' Association is before us. It is a vigorous and concise arraignment of the present system. It states that the system of taxation in Massachusetts is not satisfactory to any one. It shows how the city of Boston has suffered by the

removal of personal property to wealthy towns where the tax rate is low; it points out the impolicy of high taxes on growing forests; and it compares unfavorably the situation of Massachusetts with those States which have the power of classifying property for purposes of taxation.

The Massachusetts Single Tax League has James R. Carret as its new president in place of C. B. Fillebrown. The latter in resigning his office reviewed the work of the League and took occasion to make this personal reference:

"In the pursuit of clear thinking and harmony of views, rather than a confusion of conflicting and mutually nullifying opinions I have adopted, in preference to the explanation of somebody else, the explanations made by Henry George himself at the age of forty-five of what he meant by what he wrote at the age of thirty-three. and because, in so doing, I am conscious of being regarded by some as unorthodox, although I am quite sure that Henry George has today no more loyal friend and follower."

The Boston papers have contained reviews of Mr. Fillebrown's recent book, "The A. B. C. of Taxation. The *Republic* (Catholic) declares that "it takes rank among the authorities in its field." The *Springfield Republican* has an especially favorable notice of the work, declaring that "the Single Tax proposition is worth thinking about." These notices are in marked contrast to a review in the *Saturday Review of Books* in the *N. Y. Times* of recent date, which is half flippant and wholly stupid. The *New Bedford, Mass. Evening Standard* gives it a good notice—so also does the *Dry Goods Economist*, of N. Y. City, promising to refer to it again.

MR. J. W. BENGOUGH, author of the serial now running in these pages, "The Queer Theory of George Henry," has left Toronto for a trip to Australia and New Zealand.

MISS HANNAH PAUL announces that Squirrel Inn will open May 10th. This Catskill resort has in former years been the haven of not a few Single Taxers. It is situated in Twilight Park, Haines Falls.

BOOK REVIEWS.

A BOOK BY CHAS. B. FILLEBROWN.

Not since Thomas G. Shearman wrote his *Natural Taxation* has a more valuable work appeared than this from the pen of Mr. Chas. B. Fillebrown, of the Massachusetts Single Tax League. It is true that the question is treated almost purely as a fiscal one. It is true, too, that Mr. Fillebrown's position is that of the Single Taxer limited.

Nor are these the only differences that exist between the views of the Massachusetts leader and those of the great body of our believers. Mr. Fillebrown is insistent in his claim that these differences are merely differences of interpretation, and that such differences are easily harmonized. He finds what he deems abundant support of his position in many citations from *Progress and Poverty*, and subsequent teachings of Mr. George. His views are too well known to Single Taxers to need recapitulation. Nor in view of the splendid work that he has done need these differences be made to bear the burden of special emphasis.

Very full is this notable little book of felicitous illustrations which are the result of a close study of the problem. What can be better than this?

"The constant round of taxes and ground rent is the blood circulation of the body politic. When the heart throws out the life blood through the arteries, if the blood does not return through the veins, the patient dies—not of heart failure, but from loss of blood. When the public heart charges the arteries of the land with ground rent, if that ground rent does not return, the body politic is prostrated or enervated by loss of blood. The body politic today like a man with a ravenous appetite, is cleaning its plate of all the millions a year that it can earn, and mortgaging the future for as nearly as much more, always eating, yet always hungry, and simply because the best part of its millions of dollars worth of arterial life blood, instead of coming back to the public heart, ebbs rapidly away through severed blood vessels in the private appropriation of ground rent."

Here, too, is an illustration, and it is an example of Mr. Fillebrown's method of presenting the truth for which we stand. It is his own method. If any one wishes to quarrel with it, it shall not be the reviewer.

"The true office of ground rent is that of a board of equalization—equalization of taxation, of distribution, of opportunity. The tendency of an increase in the tax upon ground rent is not only to equalize taxation and distribution, but to equalize the opportunity of access to what is erroneously called land, which of itself, even in a city, would be of little or no use if it had a perpetual fifty-foot tight board fence around it. In this clear distinction between land and land value, which cannot be too critically noted, may there not be found an explosion of the notion that a man has a right to the private appropriation of ground rent because his father bought and paid for the land fifty or one hundred years ago?"

Under Chapter VIII entitled "The Justice of the Single Tax" there are the usual clear definitions of land and wealth. Chapter IX devoted to "The Single Tax and the Farmer" is based on some statistics tending to prove that the farmer who absorbs to himself but a small share of the great economic rent fund has more to gain than perhaps any class of producers from a shifting of the burdens of taxation to land values. Chapter X is given up to a consideration of the regulation of public utilities by taxation. It is to this solution rather than that of municipal ownership that Mr. Fillebrown inclines.

The work cannot fail to appeal to the great body of thoughtful students who have so long and with such great profit to themselves constituted Mr. Fillebrown's audience. He has sought to harmonize the views of those he has addressed with his own special plea for the taxation of ground rents, and he has been successful beyond the most sanguine expectations. He has quietly ignored existing differences and has built up between him and them a body of agreement which unites them, seemingly, in aim and method. He is easily the most successful propagandist of the movement, and this book will strengthen his position both with them and with Single Taxers who

must still accept his interpretation with some qualification.

J. D. M.

ERNEST CROSBY'S LAST MESSAGE.

No work of Mr. Crosby's ever contained quite so much of the man himself as this, his last message, "Labor and Neighbor."

In it the personality of the author, his gentleness, tolerance, sensibility, and the fine quality of his intellect are exhibited to the reader. Small wonder that men and women love him, for he strove to reach the heart of a problem, not by intellectual analysis, not by the austere requirements of Justice, not by a determination of unfeeling mechanical factors, but by the touchstone of love. In this alembic all his problems were resolved. He was quite incapable of conceiving of an economic question apart from its relation to man, his brother.

It was this that made him the admirer and friend of Tolstoy. It was this that made Tolstoy look to him as one of the chiefest exponents of his philosophy in this country. It was this that inclined him, though with sympathetic learning to socialism, and to the earnest body of socialistic propagandists, many of whom retained for him a lively admiration and affection, to the philosophy of Henry George, which does not entail the artificial machinery of socialism. That very mental inclination which at the beginning disposed him to socialism inevitably, in the end, led him to reject it. For his mind was averse to artificialities, whether of modes, of manners, or of institutions. Thus he rejected socialism for the reason assigned on page 118—to Mr. Crosby naturally, no doubt, the chief sufficient reason: "The initial error of the orthodox socialists seems to me, therefore, to be a total lack of faith in natural laws."

There are points in this illuminating little book with which Single Taxers will differ. Single Taxers do not believe that "the wage system is doomed," unless something else is meant than the payment of wages. We are in danger at all times of being deceived by words. The wage system is merely a system under which wages

are paid. Pure Communism only would abolish it. Co-operation, in which all might share in accordance with their contribution to the general fund, would be a modification, but no vital change in the wage system. The thing to strive for is not the abolition of the wage system, but a condition in which every one shall receive his real wages. Nor is there any real economic distinction between making things for wages and making things for use, or "on account of the usefulness of things themselves," as Mr. Crosby seems to indicate.

But these are small blemishes. This is not a politico-economic work. It is a plea for a higher co-operation but a co-operation under freedom. In this higher co-operation, no doubt, a finer spirit will mitigate those sordid features which offended Mr. Crosby in the wage system. Men, in ever larger numbers in those times, will produce for beauty. Forms and habits of production will everywhere undergo a change. The ugliness of modern production and the greater ugliness of modern distribution will alike disappear.

No one who has read the other valuable works that Mr. Crosby wrote can afford not to read this, in some sense the ripest fruit of his economic observation, and that splendid spiritual manhood which informed his lightest written word.

LIFE OF JERRY SIMPSON.

This is the life story of Jerry Simpson, told by Annie L. Diggs, in a language and style that has the flavor of Kansas. There are tributes from his friends, Tom L. Johnson, Wm. J. Bryan, Louis F. Post, Mrs. Jennie L. Munroe and others, and there are a few half-tone portraits.

Jerry Simpson was no ordinary man. But the secret of that power which enabled him to rise from obscurity to prominence in the national councils resided not alone in a sense of humor which enabled him to successfully encounter such polished wits of the House as Tom Reed, but in a sense of justice which urged him in the pursuit of truth, and compelled him to the passion-

ate espousal of convictions when his mind was at last convinced.

He was one of the first rebels of Kansas in that day when from farm and cattle range men with bronzed, set faces met in many a populist gathering to consider their wrongs, and to strike at their economic oppressors. That they struck blindly, ignorantly, explains the impotency of that revolt, for impotent it was for the most part. But Jerry Simpson was not deceived. He had been converted to the doctrines of Progress and Poverty, and that philosophy had clarified his mind. Its fundamental philosophy he had made his own, and he taught it in his homely phraseology that was understood by his fellow "plow handlers," as he termed them. It is true that in his campaign for Congress the opposition stigmatized him as an ignoramus. But that he emphatically was not. He was acquainted with much of the world's best literature. And that he was able to hold his own with finished orators and experienced stump speakers was early demonstrated in a series of debates with his opponent in his first campaign for Congress against Colonel Hallowell, a polished orator and a college bred man, and later with his second opponent for the same office, Chester I. Long, who afterwards became United States Senator. Governor Hoch said of him, "On the stump he was almost irresistible.

This was the man who knew our philosophy and taught it. He talked to the whole nation, for he was recognized for what he was—the homespun type risen through trial and tribulation to true greatness—that greatness that labors and suffers for man and finds happiness in that high service.

REPORT OF THE INTERNATIONAL TAX CONFERENCE.

From the International Tax Association with headquarters at Columbus, Ohio, we have received the report of the second International Conference held at Toronto, on October 6-9, of last year. This report is contained in an 8 vo. volume of 636 pages,

The object of the International Tax Association is to bring together students and teachers of the theories of taxation, and to invite the co-operation of tax administrators to state such practical difficulties as they have encountered and such as they have overcome. Finally, out of the fruits of these general conferences and the work of the association, to evolve remedies that will do away with evils inherent in the present system.

Thus the addresses gathered together in this volume are from legislators, educators, members of tax commissions, and tax officials, as well as from students more or less widely known by their writings on the subject of taxation.

It is true that there is not a great deal that is fundamental in these addresses, but there are many valuable hints and suggestions, and there is everywhere a tendency to go forward. The absence of fundamental treatment is illustrated in the speeches on the taxation of franchises by Milo R. Maltbie and others, and the discussion following. It was then our Single Tax friend, W. A. Douglass, of Toronto, waxing impatient, closed the debate in these words:

"I would like to ask one little question. I have seen some railroad accidents. I have seen some scrap heaps. I have seen a new locomotive worth \$10,000 or \$25,000, and in a few years it is not worth five cents. I have seen the trains split up and used for firewood because they were worn out. The road itself has a certain value that you cannot burn out, that you cannot destroy by accident. There is a peculiar value; it strikes me that the value of that franchise is represented in the value of that road. I have not heard one word about that. It seems to me when we come to the assessment that we must recognize the difference. I suggest this subject for discussion before this or the next conference."

J. D. M.

An admirable article by Prof. E. W. Grabill fills nearly four columns of a recent issue of *Plain Talk*, Vermillion, South Dakota.

THE TRAGEDY OF MAN.

"The Tragedy of Man" is a dramatic poem translated by William N. Loew, from the Hungarian of Madach. It is one of the great poetical dramas of Hungary, and treats of the subject which, with variation, served Goethe, Calderon, Marlowe, Milton, and Bailey. The introduction by the translator is extravagant in its claims, but serves to introduce to the reader a little known poet in a little known tongue, who undoubtedly possessed genius of a high order. We may know this to be true even from the present translation in which it would be gross flattery to discover poetry to justify the admiration of the translator. But there are many lines of great rhetorical strength, and seldom does the performance fall below a very fair standard of metrical workmanship. More than this, however, cannot be said.

One portion of the drama is devoted to the description of a socialistic State—and its failure. If this were intended by the Hungarian poet as an argument against socialism it is manifestly only against a peculiar kind which is all embracing in its regulation—and such as is nowhere nowadays even suggested.

It is a sombre drama, and, in the original, doubtless possessed of genius and power. The publisher of this translation—the first in English—is the Arcadia Press, of this city.

J. D. M.

We have received from the Baker and Taylor Company, New York, Lincoln the Citizen and Lincoln the President (2 vol, 12 mo., cloth, price \$2.50 per set) by Henry C. Whitney, edited by Marion Mills Miller. Dr. Miller's name has appeared all too infrequently of late in the records of Single Tax activities, in which as speaker, and teacher and writer he was once active. Nevertheless we are glad to know that he is still busy in the book world, for which his talents and university attainments so admirably fit him.

This work is an intimate life of Lincoln, Mr. Whitney having been associated for a number of years with the Great Emancipator.

QUESTIONS AND ANSWERS.

QUESTION.

Supposing that the Single Tax was in force in America and a man had erected a residence, say of the value of ten thousand dollars in a city, and the growth of the city becoming rapid, land values increase so fast, his taxes likewise increasing, that he can not afford to pay such increase for residence purposes. His residence being his sole property except a small income sufficient only for living expenses without the increased tax on his lot, would he not be in a sad predicament? For he could not move his residence to another location without destroying its value, neither would he be in a position to tear it down and erect a building of sufficient capacity to enable him to pay the tax on his lot. Or supposing his property to consist of a business building under the sound conditions of increase of taxes. His building being so constructed that the foundations would not carry a greater height than they were bearing, how could such conditions be adjusted so as to do justice both to the property owner and the State?

J. H. S.

ANSWER.

Such extreme cases as are recited in the above letter are not likely to occur under a system which taxes the entire rent of land for public purposes. Much of the rapid rise in land values today and the quick change from a residence to a commercial district, is the result of abnormal growth of cities or the congestion of commercial districts; both of which are largely the results of land speculation which holds some land entirely out of use and prevents other land from being put to its best use. This increases the pressure upon land which is being fairly well used, and thus raises its value.

These cases of a residence becoming unsuited to the site and the land value being too heavy for the owner to pay, are likely to occur however, in the transitory period toward the complete Single Tax, and they form a strong argument in favor of a gradual change in the present system and also in favor of what is known as the "Single Tax

Limited"; that is, to take only part of the rent of land in the form of taxation, leaving some margin to the land owners. A tax could be levied which would be heavy enough to discourage speculation, but, on the other hand, would leave enough of the "unearned increment" to counter-balance the loss to the improver who found it necessary to destroy a good building because he could not pay the land value tax. If only part of the rental value of the land was taken in taxation, the remainder would act as a compensation to the man who found it necessary to change the character of his improvement.

Perhaps when the Single Tax is in complete operation, it will be found necessary to provide for such extreme cases by compensating the owners of improvements, but that day is such a long way off that the problem can be met when it arises. Meanwhile every reduction of taxation on improvements will counter-balance possible loss to an owner through the increase in the land value tax.

For example, a ten thousand dollar residence seldom lasts more than fifty years, so that it may be said to depreciate anyway at the rate of five hundred dollars a year. At the end of twenty-five years, it has become worth only five thousand dollars. If, during these twenty-five years it has been exempted from the ordinary tax on improvements, the owner will have saved probably some three or four thousand dollars in taxes, including interest. So that if at the end of twenty-five years he finds that the value of the land is increased so rapidly that he must remove the building, he is not likely to be any worse off than under our present system of taxation. No residence of this kind ought to be built on land which is apt to be needed for business purposes within so short a time as twenty-five years.

The same principles will apply to the case of a business building, referred to in the above letter, although it is not likely that a business building will have to be destroyed for the reason given. If the value of the land under a business building increases very rapidly, it is usually possible to remodel the lower floors at least, and to secure a greatly increased ren-

tal, which will be enough to cover the increase in the land value tax. Outside of a few very congested centers, the greatest value of a business building is in the ground floor and the land value of the site on which a business building stands will not increase as a rule, (outside of such congested centers) unless it is possible to obtain a larger rent for the store space.

Proper city planning would minimize the possibility of a residential section unexpectedly being needed for business purposes. A Planning Commission could foresee the lines and tendencies of growth in any city and put builders on notice so that they would know what might be expected in the future, both in the way of public improvements and also of growth. The very fact that such a plan existed would mold the lines of city development.

The equal right of all to use the earth implies the right to prescribe the conditions on which the individual is granted the exclusive occupancy of a specific portion. We are coming to recognize this in present laws. The United States Supreme Court has upheld laws to limit the height of buildings, to regulate cutting on private timber lands, and to prevent diversion of water.

Perhaps nowhere do buildings so rapidly become unadapted to their site as in the City of New York. Largely this is because public improvements follow the needs of the people instead of being planned so that they would lead the people. Therefore many substantial buildings are erected but a few years before they must be displaced for larger ones, required because of a change in the neighborhood due to the building of a subway or a bridge, or some other public improvement. However, where any great improvement is expected, such as the building of the Pennsylvania Railroad terminal in New York, new buildings in that section are not constructed until the improvement materializes, so that they can be adapted to the needs of the locality. A City Planning Commission could foresee many of these things and make plans for the future, which would prevent, in large measure, the erection of valuable buildings which must soon be destroyed and be replaced by others more valuable.

A. C. PLEYDELL.

QUESTIONS FROM A NYACK, N. Y.
READER OF THE REVIEW

Question. Please tell me how under this system a man will feel safe in placing high grade improvements on real estate without title to the ground, presuming the government owns all the land. Does he hold the title in fee the same as at present?

Answer. The Single Tax is not government ownership of land, but the taking of the rent of land for public use, instead of the present taxes upon buildings and other property: otherwise to leave present tenures undisturbed. Titles may be transferred as at present, and the fee will remain intact as long as the owner pays the tax. Failure to pay will result as under the present system in the seizure and sale of the fee and any buildings by the proper authorities.

Question. It seems to me it would naturally follow that a \$50,000. residence built on a piece of property would increase the land value on which it was built and all adjacent land proportionately as it adjoined or approximated the improved property. This would practically be a tax on the improvements which did not exist when the land was noted.

Answer. In many cases where a \$50,000. residence is built on a lot, this has the apparent effect of increasing the value of adjacent land, and thereby increasing also the value of the land on which the building stands. But this is the result of the present system which permits land to be put to other than to its best use. Two illustrations will show that such an improvement does not really increase the value of the land.

First.—If a \$50,000 residence was put upon land of very little, or no value in an undesirable place, it would not increase the value of the land under it or adjacent to it, and the owner of such a building would find that the building when erected would be worth only a very small percentage of its cost of construction, if anything at all. This shows that building construction does not of itself increase the value of land.

The second illustration is this. If we conceive of a locality which is the focal point of a large, industrious, thrifty popu-

lation, we will see that such a site is naturally the place for a large, thrifty, industrious city. But supposing that a number of land speculators arrive there first, and with their customary greed refuse to sell their land until it attains a value which is always higher than the economic condition of the people will permit to be paid. It will readily be seen that much land will be kept idle or poorly used, and such a city will be scattered over a large area in a very uneconomical manner, so far as the production and distribution of wealth is concerned. This is the case in all our cities to a greater or less degree.

Now, if for any reason the holders of the idle land decide to cease their dog-in-the-manger policy and permit the land to be used upon reasonable terms, the city will immediately begin to grow more compactly. Each improvement that is entirely suitable for the land upon which it is erected and is located on the vacant land will stimulate others to do likewise. The land will increase in value, but this increase is not because the building was there, but because the building has permitted the potential value inherent in the lot to be materialized. Briefly stated, then, the effect of any building which is exactly suited to the land upon which it is erected, is to materialize a potential value which inhered in the land previous to its erection.

Under the Single Tax in full operation, when all land is put to its best use, the construction of a building will not increase the land value tax. Until that time, if buildings were exempt from the present tax, the gain would more than offset any increase in land value tax that would result, indirectly, from making a neighborhood more desirable because of the good buildings there.

HOW SHALL WE MAKE IT PLAIN?

FROM HENRY RAWIE.

I would like to say a few words on the subject proposed in Feb. issue by Mr. George White.

Having spent more than fifteen years on this problem of making Single Tax plain

I may be presumed to have an opinion on the subject.

The important fact I have discovered is that it is impossible to make any subject plain when the writer must accept a certain economic dogma in advance and must write only from that standpoint. Mr. White in common with most Single Tax writers and talkers insists that a certain theory he calls a natural law of rent must be accepted first as a prime and necessary condition of faith before any credence may be placed upon anything that may be said on this important subject.

What is this Single Tax movement, may I be permitted to ask? Has it become an economic caste where admittance may only be gained by accepting the theories of Ricardo, Mill and Smith?

Where does this movement place Henry George? Admitting Henry George indorsed certain theories of Ricardo, did he stop there, as all the Single Tax advocates are now doing, and insist upon a cardinal dogma of rent?

To what extent am I, as a Single Taxer, bound by the theories of Ricardo and Smith?

Mr. White says: "The whole philosophy in which we are interested is founded on the law of rent and our remedy must stand or fall, etc."

If this is true why appeal to Progress and Poverty? What reason is there for Social Problems, what excuse existed for the writings of Henry George? The law of rent was proposed and accepted before Henry George was born and he did not add anything to it, and if we are to be thus confined to the law of rent we cannot discard Progress and Poverty too quickly and get down to the main issue.

The whole trouble we experience in making our movement plain is the failure to emphasize the difference between the writings of Henry George and other economists.

Granting that Henry George accepted Ricardo's theory of rent does it therefore invalidate all his work if Ricardo was mistaken?

Did not Henry George discover something new that distinguished him from all other writers in this field.

It is passing strange with what passion the Single Taxers insist upon theories of

no value and ignore the most vital truth in the work of Henry George?

Henry George was original in this single proposition. "The increase in the *value of land* absorbed all the advances in civilization and all the earnings of labor above a bare subsistence."

Now this is not a statement derived from the law of rent, but Henry George accepted the law of rent which he supposed would support this truth. This truth discovered by Henry George is derived from facts of common experience, and is independent of any thing in Ricardo or Smith.

It is as absurd to insist upon a natural law of rent as it would be to insist upon a natural law of slavery that gave the master all the proceeds of the slave labor and did not require any return from him, even to keep the slave alive.

When land is rented it is merely the instrument by which labor is rented, and when land is bought and sold, it is the block upon which labor is bought and sold.

To put this question beyond dispute let us assume the Single Tax to be in force. In such case the occupiers of land would be paying a tax, but would they be paying for the use of land, or would they be paying for some benefit derived from the government?

WELCH, W. Va.

REPLY BY GEORGE WHITE.

I am not familiar with any special theory which Mr. Rawie has, and may not understand his statements. He writes apparently more to antagonize than to assist in making things plain. He is a civil engineer. Some engineers may work "from facts of common experience," but Mr. Rawie knows that constructive plans of engineers, to be successful, must take more than facts into account—they must be in accord with the results of the working of the natural law of gravitation, and the natural law that motion, if started, will seek the line of least resistance. Whatever are the facts of common experience in relation to land values, they are the result of the working of the law of rent as formulated by Ricardo and others and more fully developed and illustrated by Henry

George. It is not true that when land is rented labor is rented, or that when land is bought and sold labor is bought and sold. Land value or premium arises *naturally*, as a result of the competition for advantages of location. If I rent land, I pay as ground rent what I ought to pay. If I buy land I pay what is a reasonable computation as to the annual rental value, less taxes that may be required of the owner. Low taxes on land encourage land speculation, which makes an artificial scarcity of location opportunities, and depresses the margin of cultivation—desirability—so that the net return to labor and capital is lower than it might be, but the *very fullest* return to labor and capital under *free conditions* is only what can be obtained at the best location to be had for no rent or nominal price. The reason for this is the working of the law of rent. If the law of rent did not exist—if things in their natural sequence did not work out as they do, or if they worked out in an opposite direction, there would be no truth in the claim that "increase in the value of land absorbs all the advances of civilization and all the earnings of labor above a bare subsistence," to quote Mr. Rawie.

The only logical conclusion from the *orthodox* statement of the law of rent or land value is that it is ridiculously unfair for private owners to be allowed to appropriate land values. Furthermore, the withholding of land from adequate use, by reason of land speculation or similar cause, necessarily, as a plain deduction from an understanding of the law of rent, results in reducing the net returns to labor and capital. And still further, the plain teaching of the orthodox account of the law of rent is that if rent is absorbed by taxation, the tax cannot be shifted—private owners can not reimburse themselves at the expense of land users. These three propositions are the basic ones in the Single Tax philosophy. They should be made so plain that our school children should know them as they do their arithmetic. So plain that neither editors, nor legislators, nor any kind of social reformers should escape the necessity of aligning their proposals for prosperity and improved social conditions with them. They should be made so plain that

not even our presidents or presidential candidates should be allowed to talk or write concerning plans for doing justice and giving labor and capital their due rewards, without showing how they are going to dispose of the annual rental values of lands.

How shall we make it plain, Mr. Rawie? Something different to your article is necessary, surely.

GEORGE WHITE.

MEETINGS OF WASHINGTON WOMEN'S SINGLE TAX CLUB.

The January meeting of the Women's Single Tax Club was held on Monday, the fourth, at the residence of Mr. James Hugh Keeley, at 209 East Capitol Street. During the business meeting, it was announced that the little paper, "Government Publications," published by one of the friends of the Single Tax cause, would announce each week, the meetings of the People's Non-Sectarian Church and all of the societies connected with it, and also the Single Tax Club. Prof. E. C. Kenney then sang two songs of his own composition—"The Song of Life" and "The Joyous Shepherd"—to his own autoharp accompaniment. Mr. William D. Mackenzie gave the paper of the evening on "Monopoly and Special Privilege" in which he pointed out in detail industrial conditions and their remedies. The remainder of the evening was spent in a general discussion of the paper. The programme concluded with refreshments.

The club held its February meeting on the first of the month with Mrs. Cora Davis Thompson at the Rochambeau on Connecticut Avenue. Mrs. Margaret Lohr read a biography of Henry George, and Professor Charles Newburgh gave a general report of the progress of the Single Tax cause throughout the world. Mr. and Mrs. C. A. Thomas entertained the club with a mandolin and guitar duet, and vocal and piano solos were rendered by Mrs. Helen C. Crouch, Miss Helen W. Bane, and Mr. Frederick Fletcher. Refreshments and an informal reception followed the conclusion of the programme.

At the March meeting, held on the first,

with Miss Bertha Yoder at 144 Eleventh street southeast, a petition was presented for uniting the radical elements of the country irrespective of party, to work for those measures which are held in common by the greater portion of reformers, and many new names were added. Mr. George Willis Cooke, of Wakefield, Mass., gave a short talk on "Land Values and the Land Problem" and Mr. Jackson Ralston spoke on "The Present and Future of the Single Tax movement."

CHARLES J. Ogle of Baltimore, who last summer made a trip to Europe, visiting England, Sweden, Denmark, writes us from the latter country: "Mr. R. Luiderburg, of Der Sociale Secretariat, a sort of Institute of Social Science, is a reader of the REVIEW. He was a personal friend of Henry George, but inclined somewhat to socialism. Denmark has a Single Tax organization called Der Danske Henry George Forening, which numbers between two and three thousand active members. Mr. Berthelsen is the head of this organization and Dr. Christiansen who is Arkwar (or statistician) of the Copenhagen Town Hall, is the local chairman."

WM. B. Du Bois, of Bayonne, N. J. who was candidate for membership in the city council at the last election has appealed from the recent assessment on his house in the following terms:

"It is unjust and unwise to assess land at less than its true value. It is unjust and unwise to levy taxes on improvement at all, but as the present laws do not permit their entire exemption they should be taxed as lightly as possible. The assessment on my house was raised from \$2,000 last year to \$2,800 this year. If this policy has been pursued in assessing property throughout the city it is a very bad policy, as it will tend to discourage improvements on one hand and on the other it will make it easier to hold land out of use and thus play into the hands of the land speculators and land grabbers."

Do not preach, "Give to the poor," but rather, "Don't take so much away from them."—Dr. Woods Hutchinson.

EXTRACTS FROM OUR CONTEMPORARIES SHOWING THE REMARKABLE GROWTH OF SENTIMENT.

—
 RISING IN GREAT BRITAIN.
 —

Before we can have any real and lasting reform in our social conditions we must not only free the land, but compel those who profit by the enterprise and industry of others to contribute their fair share to the common good. Mr. Alexander Ure, the Solicitor-General for Scotland, in his powerful speech at Cardiff last night on the taxation of land values, was able to give local examples to emphasize his argument for equity in taxation; and those who are unaware of what anomalies exist in South Wales have a surprise in store! It is not necessary to-day to discuss Mr. Ure's speech at any length. It has become a truism that those who now benefit by public improvements should contribute their fair share to the cost of making them; and it is generally accepted that the community as a whole should reap the benefit of the values which arise in land owing to its own presence, its own expenditure, and its own growth; that the present system of assessment and local rating is unjust and injurious; that it discourages production, checks building, acts in restraint of trade and manufacturers, hinders the orderly expansion of the towns, and promotes congestion and overcrowding.

South Wales *Daily News*.

—
 THE REAL POWER OF THE COAL TRUST.
 —

It has often been said in these columns, and we now repeat that the strength of the Coal Trust is not in the coal it produces or in the mines it operates; it is in the opportunities for mining which it monopolizes and holds out of use. It can and does monopolize and hold out of use immense bodies of valuable coal only because, in violation of the plain letter of the law, such property is assessed for taxation at less than its market value. The law contemplates no such favoritism as this monopoly enjoys.

It contemplates no such premium on idleness. It contemplates no such inducement to the forestaller. Yet custom in defiance of law has done these very things. It has established a practice which it were impossible to justify on any moral or economic ground. For it is through the grace of this practice alone that the Coal Trust is able to hold up the consumer and extort from him all the traffic will bear.

Johnstown (Pa.) *Democrat*.

—
 WILL HARMONIZE LABOR AND CAPITAL.
 —

Two-thirds of the business men of Oklahoma City rent the property in which they do business, all of them pay taxes and they pay still greater tax in money, time and labor to promote the best interests of the city.

All along the line the progressive men, the builders of communities, bear the burdens. The property owners, at least to the proportion of nine-tenths, pay only the regular tax assessments and many of them are very niggardly about that, having cultivated the idea that it is not a sin but a virtue to deceive the assessor.

All of these statements are matters of fact that hardly admit of denial.

Why, it may then be asked, is so little thought given to the virtue of the Single Tax?

In New Zealand the efficacy of the Single Tax plan has been thoroughly and satisfactorily demonstrated.

On a smaller scale its benefits have been proven in the State of Georgia.

The system removes land from the realm of speculation and it eliminates taxation of development.

It also practically eliminates poverty.

The Single Tax plan is condemned on the one hand by the socialist, on the other by the idle wealthy. It would therefore appear the golden mean that would bring the greatest benefit to the greatest number, and that is what is to be desired.

Why not give more thought to a tax system that benefits both the wage earner and the progressive industrialist?

It is probable that the time is near at

hand when economic conditions in this country will compel consideration of the Single Tax idea, for it is the most logical medium for the bringing about of harmonious relations between capital and labor, a desideratum that is now a matter of keen national concern.

The *Oklahoman*, Okla.

THE TAXPAYER.

The common impression that the wealthy people are the taxpayers is essentially a mistaken one. The landlord is the man who deals directly with the tax-gatherer, but he derives the wherewithal from the rent-payer from whom he does not fail to collect the item of taxes.

The big merchant deals directly with the tax-gatherer, but he is obliged to add to the price of his goods the item of taxes.

The people they pay the freight. And it is those who suffer the most from the burden of taxation who have the least realizing sense of how it strikes home to them. There is no better illustration of the truth of the adage: "What is everybody's business is nobody's business."

One of the greatest advantages of the commission plan is that it is an automatic method of arousing and sustaining popular interest in public affairs. Under its workings the government of a city is no longer a remote and theoretical matter for everybody except the professional politicians and tax eaters. It brings the stockholders into the management of the corporation that belongs to them. It puts into operation an aggressive public opinion with the means of enforcing its edicts and under such guidance no city can go very far wrong.

St. Paul (Minn.) *Dispatch*.

WHAT DO THEY GIVE IN RETURN?

A value is created; what do those who reap the benefit give in return to the community? Municipal enterprise, for one thing, creates the increased value of certain land: what does the owner give in return. What is his part in the maintenance of what

the new conditions involve? It is a national scandal that those least able to pay are penalized, and that those who profit through the enterprise of others escape the responsibilities involved. This ought not to be. It will not be—if the nation is once aroused to the full sense of the iniquity of the present system. The conferences that have been held and to-day's gathering prove powerful factors, and give such a lever as Parliament needs.

South Wales Daily News.

ENCOURAGE IMPROVEMENTS.

One of the weaknesses of the assessment system now in operation is the fact that while every improvement made on a property is forced to bear its full share of the tax levied to raise the revenue required, the owners of large blocks of vacant land—land held for speculative purposes, and that is being made more valuable from year to year by the expenditure of the revenues in large part raised by the tax upon improvements—pay on that land but a comparatively small amount of tax. If the suggestion were to become law it would no doubt have the effect of discouraging the holding of this land for speculation; a result that might not prove to be an unmixed evil, for surely the more rapidly vacant land is improved, by the erection of houses and factories, the better it will be for the city generally.

Hamilton, Ontario, *Spectator*.

SHALL NATIONS SELL LANDS?

The British government proposes to lend Irish farmers \$915,000,000 to buy their lands from the landlords. Mr. Birrell, secretary of state for Ireland, introduced a bill for it on the last day of March.

Suppose the bill goes through, and all this land purchasing is added to that of the past, what has been done? A glance at the peasant-proprietorship of France will show. The government will merely have set up a sub-aristocracy of little landlords. The small land owners of France and other European countries are the most merciless

rack-renters, when they are landlords, in the world. Scattering land ownership out over a larger proportion of the people will not cure the evil of an impoverished peasantry. It does not give equal opportunity for the use of lands. It makes petty landlords of a part of the peasants, and leaves those still landless as badly off as before.

Great Britain may profit by the experience of the United States. We had a great domain of matchless lands. We sold them to speculators, and gave them away to railways, to States, to education—but most lavishly of all to small landholders.

But the evils of tenant farming are upon us everywhere. The rich buy out the poor. Men move to the towns, rent their lands to tenants, and the farms are "skinned" of their fertility by the short-sighted policy of "rack-renting" until the loss of soil fertility has become a national problem.

Think what would have been the conditions now if the government had never sold or given away any of its lands, but had leased it to actual workers, on leases subject to periodical adjustment, at rates which would have just covered the economic rent of the bare land, leaving to the farmer all his improvements, all the increased value from manuring, fertilization and good husbandry, with absolute security of possession for himself and his heirs.

Under such a condition there would never have been any profit in holding land for any other purpose except the actual working of it. The farmer would have found it more profitable to farm intensively a small farm than to skim over a large one. This would have made population denser and social conditions better. No farmer would ever have got rich from the increase in the value of his lands—for there would have been no increase except a slow and moderate rise in his rent. All farmers would have been comfortable, however, for rents would have been based on the economic rent, and not the speculative values that prevail where the owner expects his farm to rise in value. We should have had densely populated States of comfortable people moderately well off, holding their homes in perpetuity, loving them as much as they love them now—and we

should have had no people living in towns on rents derived from rented farms worked by others.

And the government would have become possessed of enormous revenues from its lands, growing year by year with the growth of population. We should never have needed a tariff, perhaps. All taxation would have been rendered unnecessary; and the taxes of the citizen would have been paid when he paid his rent. Wouldn't it be better for the British government to keep the land when it buys it, and get the rise in value itself?

—Sioux City, (Iowa) *Daily News*.

THE CENTRAL PROBLEM.

The central problem of politics is how to absorb into the body of workers that residuum of unemployed who, earning nothing themselves and always ready to step into the shoes of those who are earning anything, tend continually to bring the rate of wages down to the subsistence level. The widening of the whole field of employment—a large scope of the application of labor to land in a natural and remunerative way—is the only solution of the problem. The Land Valuation and Taxation proposals of the Government are the first step on the only sure and scientific road leading to that solution.—CROMPTON LEWELYN DAVIES, in *Daily Chronicle*, London, England.

EVERY INTEREST THE GAINER.

It is important to argue the question of right behind this tax; it is equally important to insist on its economic advantages to the community. It will provide a revenue to the community, but it will do much more than that. It will make it less profitable for a landlord to hold up land in the expectation of deriving for it ultimately a price based on land famine. That applies as much to the country as to the town. It will affect those landlords in Surrey who refuse to sell their land for small holdings, because in the dim future they hope to dispose of it for the erection of villas. It

will affect the landlords in the outskirts of towns who create a house famine by withholding their "ripening" estates from the market. If this land, whether in the country or in the town, were taxed meanwhile on the basis of its real marketable value, and not on the assumption that it is mere agricultural land, the inducement to wait for an artificially high price would be much diminished. Land would become more marketable and more fluid, and therefore cheaper. The consequence is that houses would also be cheapened, and every interest that depends on cheap land—and what interest does not?—would be the gainer.

—London, England, *Daily News*.

WELL GROUNDED.

I want to congratulate you on the effect I hope your editorial of January 1, 1909, ("The Great City Stands on the Rent-payer's Back") will have—that is, make the people think.

How true you are when you say that the people's trouble comes from a "false, unjust, rotten system of taxation," and you hit the nail on the head when you cite the example of the Astors, whose "wise ancestors took hold of ground in this city." If they had taken hold of houses instead, how different it would have been. They would have had to tend to business every day in the year to keep them in repair, and thus not only labor themselves, but have others labor, too; and finally would have to tear the buildings down, after all, to make way for more suitable ones.

Indeed they were wise in taking hold of ground, for, as you justly say, "every little human creature born meant that the land cost more, and the Astors had more." What fools these little human creatures were when they grew up to let Astor keep all this that was due to their mere presence—in fact, what fools they are to let the Astors keep it now when they need it so much to pay the expenses of the police force, fire department, schools, etc., which are also caused by the presence of the same "little human creatures." To me it seems the most natural thing in the world to take this

value, caused by people's presence, to pay the expense of their government, also occasioned by their presence.

Truly, as you say, "the unthinking millions that vote so dully and pay taxes in the shape of rent so patiently ought to put their minds on a new tax system."

There's Trinity Corporation, too (how did you come to forget Trinity?), which says that the old rotten tenements doesn't belong to it; that all it does is to collect the rent for the ground. How has Trinity worked and benefited the city, that it has become so rich?

Along the lines of your thought I was curious enough to figure out how much all the little Astors made (myself among the number), north of One Hundred and Fifty-fifth Street, on Manhattan Island, between 1903 and 1907, two years before the Subway was finished and two years after, and I found that we made enough to build the entire present Subway! And yet we are all troubled about where we will get the money for another subway.

I hope you will keep pegging away along this line till you make the "little creatures" think. Show them who it is really on their backs. Ask one of them to try the experiment of buying a vacant lot anywhere within the city limits on which to build a home for himself, and when the owner tells him the price let him say to the owner, "Why, I can buy a piece of ground twice the size of yours in Mudville for one-fourth the money." Then let him see the owner smile at him pityingly as a simpleton, and say to him. "Of course you can, but Mudville has no water supply at all, and look at our magnificent Croton system, look at our well-lighted streets, our fine fire department, etc. Mudville has none of these."

And then the "little creature" pays for all of these things in advance and in a lump sum. Then watch the same "little creature" shortly after, when he has built his home and the tax collector comes around and tries to collect his tax. He will open his eyes at the size of the bill, and ask why it is so big (that is, if you have succeeded in making him think). The tax collector will ask him if he expects to have Croton water like ours, a fire department, etc., etc.,

and not pay for it. He sees the reasonableness of this and begins to wonder why he paid for it before.

Let us hope by this time he has seen the force of your remark about a "rotten" tax system, but I am afraid if he hasn't been properly directed in his thinking that he will decide to be the lemon squeezer, and not the lemon. However, as you say, it is better to think wrong than not at all, for there is some hope if we are at least thinking.

—JNO. J. HOPPER, in *Evening Journal*.

FROM A BRIDGEPORT, CONN. CORRESPONDENT.

Editor *Single Tax Review*:

Single Taxers in other localities may be interested to know that vacant lot cultivation has been taken up again this season. Last year results were minimized by the extreme draught, but results were good considering—at least they all want to use their lots again. The "co-operative farm" has been discontinued. The men pay from \$2 to \$3 for a sixth acre (plowed and harrowed). They also get a 10 per cent. reduction on seeds and fertilizer from a local dealer. Men who have not the "price" are referred to a charitable institution (special relief woodyard) to work till they earn it, but our committee does business on business principles, making the cultivators pay all the costs of production, minus ground rent.

The Liberal Literary and Debating Club was organized a few months ago, and is growing in strength and influence, and is a fine medium for Single Tax agitation—all that's wanted is Single Tax members. A criticism of the socialist "immediate demands" from a Single Tax viewpoint the other evening was well received. The point raised was that the tax planks therein were inconsistent with the fundamentals of socialism—the abolition of the private appropriation of "rent, interest and profit". They had overlooked the "grim destroyer." Attention was also called to the following plank from the "suggestions for State platforms" recommended by at least one Socialist convention. (see Official Proceedings of 1904 convention):

"All land held for speculation, and all land not occupied or used by the owners, to be subjected to purchase by the State at an advance of 10 per cent. on the assessed valuation, as fixed by the owner."

No criticism was made of this plank (what need of it?), the speaker in a spirit of "cheap magnanimity," practically ignoring it as not truthfully expressing the socialist position. After the meeting one of the audience, in his eagerness to agree with the speaker, offered to donate \$10 to the club if he (the speaker) could prove that it had been incorporated, in any State platform. Now, our club needs that money and I would appreciate it if any Single Taxer could send me a socialist State platform containing that plank. The club meets every Monday evening at 1106 Main St.

The League for Social Service in the South Congregational and Park St. Congregational churches were also addressed on the Single Tax from an ethical standpoint.

I would like to correspond with Single Taxers in Bridgeport or neighboring cities, especially if they know of any persons in the "Park City" who might be induced to help in Single Tax work.

JOHN H. KELLY.
Ellsworth St., BRIDGEPORT, CONN.

THE quarterly report of the Single Tax Information Bureau conducted by E. B. Swinney shows that for the three months ending April 30th, 443 applicants for literature have been answered by the sending of 5,730 documents.

Now is not too early to begin to arrange for the celebration of Henry George's birthday. Let the Single Taxers of every city start now to have the day observed with appropriate exercises. Remember there is a new cause for celebrating it this year, and new reasons in the thought that is everywhere stirring to make the day's celebration a successful one.

MR. FELS has offered \$10,000 to the Canadian Single Tax propaganda provided an equal sum can be raised.