

The
SINGLE TAX REVIEW

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

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TO THIS NUMBER**

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SINGLE TAX REVIEW

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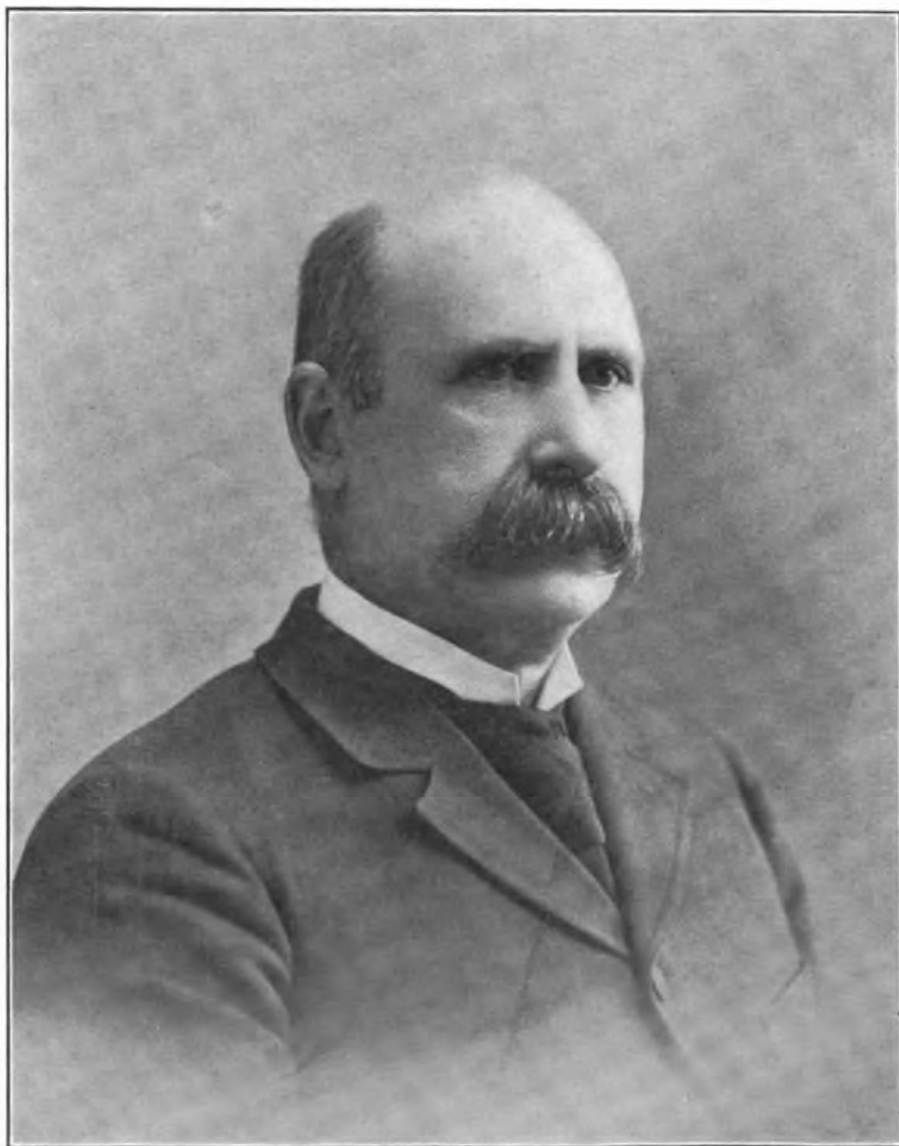
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H. MARTIN WILLIAMS

(See page 39)

THE SINGLE TAX REVIEW

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

THE WILL OF GOD

Address by Rev. F. S. Arnold, on St. Lucy's Day 1909, to the Rectory Club, at
Christ Church, Poughkeepsie, N. Y.

(Expressly Reported For The Review.)

In addressing a meeting of the priests of our Church on the subject of the Single Tax, I am naturally about to present this doctrine as a moral law, as a principle with a religious foundation, as part of the Thought of God. But in so doing I am simply expressing the feeling of Single Taxers generally, for it is a characteristic of our great Anglo-Saxon Economic movement, as markedly contrasted with the Socialistic movements of the continent, that there has generally been a very religious aspect to our propaganda.

Now this is only fitting. It carries on the tradition of Anglo-Saxon reform, which is always a godly and a religious tradition. The army of the barons which won Magna Charta, headed by our Archbishop Stephen Langton of Canterbury, was called the army of God and Holy Church. The English people canonized the Earl of Leicester, the founder of the House of Commons. Miracles were worked at his tomb. The movement toward constitutionalism in the seventeenth century was the best expression of Puritan Religion. In our own times the Abolition movement has been a religious thing. So we see that it is the genius of our Anglo-Saxon folk to see the Will of God in every movement toward human betterment. I thank God that He has given us Grace so to do.

In order that I may make clear whereof I speak, I must begin by some preliminary remarks telling you all what is the Single Tax. I will then turn back to Holy Scripture and then to Christian History, show how the underlying principles of the Single Tax are the same as the economic principles of Moses' Holy Law; show in the development throughout Christian history, of liberty, equality, fraternity, how the Single Tax is a legitimate development from, and a great effort at the realization of the Divine Manhood of the Son of God in the universal company of all men that will be saved.

The fundamental premise of the Single Tax theory is one that it would

be hard to deny, that every man absolutely needs the land to live. This is true though a man's direct relation to land be so slight as an office in the eighteenth story of a skyscraper.

That office rests on land. Moreover in order to live, such a man's indirect relation to the land is much larger than his direct relation to it.

Every man needs the land.

Therefore, the landless man has no industrial freedom and his political and civil freedom are at the mercy of the landed man who controls the opportunities to labor.

Hence, if a man has an inalienable right to life, liberty, and the pursuit of happiness, he has an inalienable right to a share in the land, to the general bounty of nature, to a chance to work and a "square deal."

Under primitive conditions, as under the old Hebrew polity, or in the primitive Teutonic village community, this equal right of all to the opportunity to labor could be secured by an equal division of agricultural land among the tribesmen. Such primitive expedients are utterly impossible under modern complex industrial conditions.

Industrial equality, however, may still be attained by taking the rent of land for the service of the community. This would enable us to abolish all other taxes. Capital, labor, the consumer, would be freed from taxation and a great stimulus given to business and production. The whole burden of government would fall upon privilege; the Single Tax on the rental value of city lots, mines, oil-wells, water-power, and franchises, all which, in the economic sense, are land. It would thus be impossible to hold city lots, mines, etc., out of use, for unused land would be taxed as high as land in use. Unused land would come into the market. Land-monopoly would be destroyed. The man who needed to use land on a considerable scale would gain his advantage from his use thereof, and could afford to pay the tax. The man who didn't need land, except for the merest house room and office room, would be practically free from taxation and would get his advantage from the land, to which all have an equal right, through the Single Tax paid by the land owners, out of which the government and public institutions would be supported. Labor and capital, freed from taxes, would be encouraged and business would boom. Land being taxed would come into the market. Land monopoly would be abolished and privilege, not labor or thrift, would bear the burdens of government. This would be a simpler and juster form of taxation than our present heterogeneous system. Under the Single Tax, every man would have an equal chance and a square deal. Yet nobody pretends that the system is a cure-all. Under any system, human ignorance and human sin would leave plenty of work for the Church, and the charitable.

Having said so much, let me fix your attention on this text from Isaiah:

"Woe to them that join house to house, that lay field to field, till there be no place, that they may be placed alone in the midst of the earth." Isaiah V: 8.

The prophets, says Renan, were *publicists radicaux et journalists intransigeants!*

I ask you were they not so? Were not the spiritual leaders of Israel great tribunes of the people, great social Democrats, great protectors of the poor; men who spoke for the plain people, who urged the cause of the lowly, who taught the civil and industrial, and even though more rarely, something like the political equality of all men. Samuel could condemn the cry for a king and denounce the coming tyranny of political privilege. Nathan could condemn King David to his face, who had taken the poor man's wife. Elijah could call down the awful judgment of God upon King Ahab and Queen Jezebel, who had taken the poor man's land. I Kings 21-24: "Him that dieth of Ahab in the city the dogs shall eat; and him that dieth in the field shall the fowls of the air eat."

And if the prophets were apostles of equality and justice, equality and justice lay at the foundation of the religion of the Hebrews.

What was the law? It was a supreme step forward toward equality. Above the high-priest of the humblest Levite; above the King of Israel or the meanest slave, the law was supreme. There amidst the smoke and the thunder of Horeb, in the Ten Words, the oldest fragment of the Pentateuch, in the kernel of the Mosaic tradition, is the divine protection of the individual in his personal and civil rights, the rights to life, liberty, and the pursuit of happiness.

I will not go into the discussion of the age of the Priestly Code. Scholars generally hold that it is exilic in matter and, perhaps, post-exilic in form. I will be satisfied to insist, first, that it undoubtedly to some extent embodies institutions far older than itself, dating back to some sort of primitive Israelitic custom; secondly, that it, at least, represents the divine ideal for the Jewish people, as the spiritual minded of Israel in the time of the exile, when the spiritual insight was quickened by suffering, could look searchingly and see clearly into the Thought of God for their nation. This is the least we can make of the idea of the inspiration of the Pentateuch, but this is a great thing:—the divinely guided insight of clear spiritual vision, the high thought of the great souls of Israel.

Now in the Priestly Code, in Leviticus XXV for instance, we find a sort of rough and primitive legislation of industrial equality and of land nationalization, suited to the conditions of a simple, an agricultural or pastoral people, where, partly through war, partly through other causes, emigration for instance, population is nearly stationary.

According to Numbers XXVI and *passim* the land of Israel was divided between the tribes of Israel and between the families of the tribes, with a rough and primitive equality. After giving the lists of the Israelitish tribes, and families, Numbers XXVI, 52-56 goes on to say: "And the Lord spake unto Moses saying, Unto these the land shall be divided for an inheritance according to the number of names. To many thou shalt give the more inheritance and to few thou shalt give the less inheritance; to every one shall his inheritance be given according to those that were numbered of him.*

* This of course refers to whether there were many or few in the family.

Notwithstanding the land shall be divided by lot: according to the names of the tribes of their fathers they shall inherit. According to the lot shall the possession thereof be divided between many and few." *

In the beginning of the settlement of Canaan, then, the land of the nation was divided, not only between the tribes, but between the families of the nation with a kind of rough equality. Now the year of Jubilee, the Fiftieth year, made the law in the twenty-fifth chapter of Leviticus, is a plan for making this rough sort of industrial equality perpetual. As the Deuteronomist had laid down, in Deuteronomy XV, that in the seventh year, the year of rest, all debts were to be wiped out and every slave to go free, so that slavery could be little more than a seven year indenture of servitude in ancient Israel, a sort of apprenticeship to industry, so also Leviticus XXV directs that in the fiftieth year, the year of Jubilee, all sales of land are wiped out, all lands go back to original owners. In other words, an Israelite could not legally alienate his land for more than fifty years. When the trumpet sounded in the year of Jubilee all lands reverted to the families originally in possession of them.

The equal possession by all the people of Israel in the land of Israel was preserved inviolate forever.

We may pause a moment to admire the great and carefully articulated system of Sabbaths, producing in the Israelitish economy, not a meaningless ritual, as the shallow critics of religion and revelation imagine, but a beneficial body of agrarian and labor legislation. The seventh day is a day of rest.

Primarily for the laborer, just like an eight-hour law, it had little or no connection with the Temple-worship. The sabbath is pure labor-legislation. Only after the exile, when synagogues were established, did it come to be found convenient for religious services.

The seventh year (Deut. XV) is the year when debts are wiped out and slaves go free. It is a year of rest, not only for the plowed land, but also for the poor debtor and for the slave.

Finally, the Jubilee, the Sabbath of sabbaths, the fiftieth year, terminated all alienation of land and reproduced the primitive equality of land-holding.

It is this equality in land-holding and permanency of land-tenure which lay back of the agricultural Democracy, the strength and fibre of Israel. This landed Democracy fought the battles of Yahveh and maintained His laws and supported His prophets when they rebuked even kings. These great democratic and agrarian features of Israel constitute the vast political and economic difference between free Israel and the enslaved and landless masses of other Asiatic kingdoms. It is Freedom, Equality, and Brotherhood, secured by the Law, sanctioned by Yahveh, defended by the prophets, that is the firm, industrial background of the splendid, prophetic development of

* The same chapter (Num., XXVI: 62) shows that the Levites received no inheritance of land. They had tithes and other perquisites, but their religious profession did not demand agricultural possessions.

the race of spiritual freemen, in whose midst God achieved His supreme Self-expression in the terms of our Manhood, in Jesus, the Messiah.

We begin to understand why the theft of Naboth's vineyard, breaking as it did into the primitive equality of land tenure, roused Elijah to such denunciatory fury. We see now how the rebuke of kings and the restriction of privilege became the burden of the current prophetic message. As we read Amos, Micah, Isaiah, we hear the Spirit of God sounding the splendid message of Freedom, Equality, Brotherhood, through the mouths of His prophets, rebuking special privilege, monopoly, and unearned wealth.

"Woe to them that join house to house, that lay field to field, till there be no place, that they may be placed alone in the midst of the earth." One feels that Isaiah, in the growing wealth and corruption of Samaria and Jerusalem in his day, in voicing the thought of Pliny: "*latifundia Italian perdidere**;" or of Goldsmith:

"Ill fares the land to hastening ills a prey,
Where wealth accumulates and men decay."

I have sketched the divine idea of economic liberty and industrial equality, as sight was partly vouchsafed thereof to the spiritually clear-sighted of Israel.

God did not leave His truth without witness in the breasts of the Gentiles, as St. Paul told the Athenians. Only the sinful wills of unregenerate mankind perpetuated special privilege and land monopoly, and thereby achieved the fearful ruin in a long agony of civil war, tyranny, and barbaric invasion of that brilliant, wicked, and lost ancient civilization, resting, as it did, on chattel slavery, land monopoly, and special privilege. Tiberias Gracchus in 133 B. C., proposed a taxation of the public lands up to their rental values and an equalization of land holdings. A reactionary mob assassinated him as they had done by Spurius Cassius, who proposed similar things many years earlier, in 485 B. C., and as they did by Caius Gracchus ten years later, in 123 B. C. After the murder of the Gracchi, there was nothing left for heathen antiquity but special privilege and slavery and imperialism. How awful the welter of plutocracy and poverty, war, slavery, and revolution became one learn, by reading the recent and graphic history of Guglielmo Ferrero, "*Greatness and Decline of Rome*," Vol. I, "*The Empire-Builders*." The first wrath fell on the plutocrats themselves who were chiefly responsible for the ruin of Rome. It is some comfort to think that the Caesars, chiefs of a Democratic revolution originally, wreaked their bloody tyranny on the heads of the plutocratic families. Eventually, in the Barbarian invasions, the vials of divine wrath were poured out on all the guilty nations and peoples that consented to monopoly, special privilege and imperialism. "*Latifundia Italiam perdidere*."

Meanwhile, within the Catholic Religion, human salvation, including also even economic and political salvation, was preparing.

* "*The great estates have ruined Italy*."

The Catholic doctrine of the Incarnation is the supreme Democracy.

Jesus is not a man, as the Socinians falsely teach, which would be aristocracy and privilege. Jesus is the Man, the universal Man, our common Manhood in Jesus is assumed by the Son of God. All Manhood, not merely one great man, is divine in Jesus Christ.

So from the doctrine of the divine Manhood has developed all the great movements of human betterment, and every real extension of democracy. The rise of constitutionalism, the birth of parliaments, the coming of the friars, the revival of Roman law and Aristotelian Science, the renaissance, the reformation, the revolution, the movement now rapidly taking shape toward industrial equality, all these are parts of the great gospel of the divine Manhood, God Incarnate in Jesus, progressively incarnate in the universal Church, which is the extension of the Incarnation.

There is the supreme, divine, eternal, holy foundation of the things we believe to be true; liberty, equality, fraternity, or, concretely expressed, free trade, free land, free men.

We believe the whole movement for industrial liberty is a holy thing, a thing founded in the Law and interpreted by the prophets, a thing whereof the rejection ruined the ancient civilization, a thing supremely revealed to the world in the Incarnation of the Son of God.

Since the fall of Rome the whole progress of history has been a gradual working out of the divine thought for mankind through enlarging liberty, equality, fraternity; or, concretely, free trade, free land, free men.

Now we Single Taxers bear witness that special privilege in land is the great fundamental monopoly, after chattel slavery has once been done away, which curbs the equality of opportunity and renders true Democracy impossible to human industry and effort. We go back to the masters of the Manchester School, to Ricardo's Law of Rent and to John Stuart Mill. The factors of production are land, labor and capital. Labor is man with all his parts and powers engaged in production. Capital is the result of man's work upon the land, when that wealth so produced is used again to aid further production. Land is the natural opportunity to labor. The word in its economic sense covers mines, oil-wells, water-powers, franchises, etc., as well as city lots, or agricultural lands. Wages are the return to labor. Interest is the return to capital, the price of thrift. Rent is the return to land. All lands are not equally productive. Natural rent is a differential return paid by the occupier of better lands to equalize his gains with the gains of the occupier of poorer lands. Where all land is private property monopoly-rent gradually rises above natural rent, until, as a theoretic limit, it will leave to labor only a bare existence and to capital only a minimum return.

Now wages are just, for a man has a right to his own body, and interest is just, for a man has a right to his own thrift, but the land no man made and he has no right to the rent, while if men are to be industrially equal their rights to the land must be equal for no man can live without land.

This principle of the equal rights of all in the land is the underlying prin-

ciple of the Hebrew system that I set forth at the beginning of this paper.

But we cannot go back to precisely the Hebrew system, or to anything very like it. We are not a simple agricultural community. Free trade in land and permanence of possession is absolutely necessary to the conditions of our modern life. True, we cannot go back to any primitive system, but we can equalize the rights of all men in the land in another way. We can take the rent of the land for the community. We can tax land up to the full rental value. Thus those who use mines, oil-wells, water-power, city lots, etc., could have full permanence of possession and ownership of their improvements, but they could not afford to monopolize lands they did not use, thus creating artificial scarcity in the product of those lands, with the concomitant high prices, while keeping labor and capital unemployed. When men used land they could afford to pay the tax, but they would be employing capital and labor and improving the community. They could not afford to pay the tax on land that they monopolized without using it. Such lands would come into the market again and unemployed labor and capital could go to work thereon. Wages would rise, interest would rise, but, as land-monopoly ceased, monopoly rent would fall till there was left only economic rent, which would be collected by the state in lieu of all other taxes. We would tax the opportunities to labor so that those who monopolized these opportunities should pay the price to the rest of us. We would free labor and capital from taxation, thus stimulating industry.

In other words, we would cease to tax labor and cease to tax thrift. We would tax only privilege. The taxation of privilege would equalize the share of all in the general bounties of nature and the freedom of labor and capital from taxation would stimulate business.

This is "the square deal," the real industrial Democracy.

So far I have only treated this subject in the abstract by dealing first with its theological and then with its ethical and politico-economic sides. In addressing a clerical club I want to make clear that the Single Tax is, in our minds, a holy thing, part of the Thought of God. But this subject has a very practical side. No one would imagine we could come into the Single Tax at one leap. All such changes must be gradual, giving society opportunity gradually to adjust itself to the new conditions. The movement toward the Single Tax means the gradual reduction of taxes on labor and capital and the gradual increase of taxes on special privileges (that is on some form of land-values). Tariff Reform is a step in the direction of the Single Tax. Free Trade is a long step. Therefore all Single Taxers were enthusiastic supporters of Grover Cleveland and we still revere his memory. The taxation of franchises, which always represent special privilege in land, is a long step toward the Single Tax. Here Single Taxers find Mr. Roosevelt and Governor Hughes helping on the good work. Taxation should be removed from personal property and concentrated on Real Estate. Finally, we should cease to tax improvements, thus encouraging men to employ labor and improve, and we should tax land values only.

The British Budget is a very interesting case in point. The great victory of 1846, in the repeal of the corn laws, was a victory in the direction of the Single Tax. It went no further, however. The English land tax is ridiculously small, and labor and thrift are taxed in many ways, direct and indirect. Now, however, the increasing war-burdens make additional taxation necessary. Immediately we get the conflict: Mr. Asquith's government would increase the tax on privilege, that is, on land; the reactionary opposition desire to leave the land-lords untaxed and put the burden in the shape of increased tariff taxation, upon the workingman and the consumer.

"Ca ira, ca ira,
La Liberté's etablira,
Malgre les tyrans, tout reusira!"

Or as Isaiah said:

"Arise, shine; for thy light is come, and the glory of the Lord is arisen upon thee."

FRANKLIN AND FREEDOM.

[Address by Joseph Fels to the "Poor Richard" Club of Philadelphia,
January 6th, 1910.]

The opinions of Franklin as an uncompromising free trader will be interesting at the present time. His enthusiastic approval of the *impot unique*, forerunner of the Single Tax principle, will surprise the general public.

The City of Philadelphia is indebted to an honored merchant, Justus C. Strawbridge, for a beautiful statue of her first citizen and adopted son, Benjamin Franklin. The statue is in the highest degree pleasing, and itself appears well to match the encomium by Washington which, with dignified simplicity, graces the pedestal:

"Venerated for benevolence,
Admired for talents,
Esteemed for patriotism,
Beloved for philanthropy."

He who knows Benjamin Franklin only from his extraordinary, varied and persistent services to his country, state and city; his observations and pioneer work in gathering secrets from Dame Nature; and the homely and quaint maxims of "Poor Richard," has not sounded the depths of his feelings; has not yet learned the whole worth of the man.

A FREE TRADER.

Franklin was opposed to the theory and practice euphemistically, but improperly I think, known as "protection," but sometimes defined as "public tax-

ation for private purposes." He was not of that timid class known to-day as tariff reformers. He did not even believe in tariff for revenue. He believed that any governmental interference between buyer and seller was wrong, and productive of evil. He was uncompromisingly a free trader. The importance of the subject will justify quotations as length:

(From *The Internal State of America*.)

"And when the government had been solicited to support such schemes by encouragement in money or by imposing duties on importation of such goods, it has been generally refused, on this principle, that if the country is ripe for the manufacture, it may be carried on by private persons to advantage; if not, it is folly to think of forcing nature. . . . The governments in America do nothing to encourage such projects. The people by these means are not imposed on either by the merchant or mechanic."

I make no comment further than this; we have progressed since then, yet complaints of imposition to-day are widespread.

In 1775, when the colonies were restive under the restrictions imposed by England, Franklin suggested the following proposal:

"Whenever she (England) shall think fit to abolish her monopoly . . . and allow us a free commerce with all the rest of the world, we shall well nigh agree to give and pay into the sinking fund 100,000 pounds sterling per annum for the term of one hundred years."

To counteract the proposed restraining acts of Parliament, Franklin moved in Congress, July 21st, 1775, as follows:

"That all custom houses in the colony shall be shut up and all officers of the same discharged from the execution of their several functions, and all the ports of the said colonies are hereby declared to be henceforth open to the ships of every state in Europe that will admit our commerce and protect it"

Franklin's biographer, the lamented Albert H. Smyth, of our Central High School, said: "Franklin's freedom of trade was based on a natural right." Personally I am a free trader. I respect every man's right to buy or sell to the best advantage, believing that "mind your own business" is the best part of the Golden Rule. May I respectfully suggest to my fellow citizens that, if Franklin's theory be unsound, their settled judgment of Franklin's wisdom must be revised? The revision must include also in its disapproval the opinions of Washington, Jefferson, Madison, Patrick Henry and all the signers of the Declaration of Independence; for therein is an indictment of George III "for cutting off our trade with all parts of the world." It must also question the wisdom of that provision of Magna Charta which declares:

"All merchants may safely and without molestation depart from England and come to England as well by land as by water, to buy and to sell, free from all evil duties."

In a letter to Peter Collinson, he wrote:

"In time, perhaps mankind may be wise enough to let trade take its own course, find its own channels, and regulate its own proportions, etc."

In 1784, in a letter to Vaughan, he wrote:

"I am sorry for the overturn you mention of those beneficial systems of commerce that would have been exemplary to mankind. The making England entirely a free port would have been the wisest step ever taken for its advantage."

There are hosts of sincere protectionists who fear the ruin of their country if traders be allowed to fetch and carry without let or hindrance. To them I respectfully commend Franklin's words written in 1774:

"It were therefore to be wished that commerce were as free between all the nations of the world as it is between the several counties of England; so would all by mutual communication obtain more enjoyment. These counties do not ruin one another by trade; neither would the nations."

Cobden, whose mind, Smyth says, was fertilized by Franklin, held that the moral progress and elevation of a people depend, first of all, upon a removal of carking care, and upon the ability to secure with reasonable labor, the loaf, the coat and the roof. It was clear to Franklin, as to Cobden, that free trade best provided for the certainty of these conditions for his countrymen, but his interest was broader than the colonies; it embraced the world. In a letter to the Englishman Hume, he writes:

"I have lately read with great pleasure the excellent essay on the jealousy of commerce. I think it cannot but have a good effect in promoting a certain interest too little thought of by selfish man, and scarcely ever mentioned, so that we hardly have a name for it; I mean the interest of humanity, or common good of mankind. But I hope, particularly from that essay, an abatement of the jealousy . . . of the commerce of the colonies."

This "interest of humanity or common good of mankind" for which Franklin sought a name, shall we call it cosmopolitanism—a citizenship of the world? It is that for which saints have prayed, and philosophers have taught, and poets have sung. Yet with clear vision Franklin saw in the trader, however humble, however selfish or prosaic, yet unconsciously its missionary, a courier for civilization, a promoter of peace on earth and good will among nations. Instead of "setting the dogs upon him," he advised that the trader should be welcomed with open arms. "Many," said the prophet, "shall run to and fro, and knowledge shall be increased." It is the demand of the trader which removes barriers separating mankind; witness the Atlantic cables, the Suez Canal, the Simplon Tunnel, and the brave attempt at Panama, appalling in difficulty. Success to them all, workers together for good!

THE LAND QUESTION.

What were Franklin's thoughts upon the land question? That question which, slowly here, but swiftly in England, is engaging political thought, and promising dramatic developments. The question was not in his day pressing, as the question of trade had been. The settlements on the seaboard were trifling; behind them lay a continent untouched. Franklin has, however, recorded interesting observations. I quote from his *Internal State of America*:

"We are sons of the earth and sea, and like Antæus in the fable, in wrestling with a Hercules, we now and then receive a fall; the touch of our parents communicates to us fresh strength and vigor to renew contests . . . The truth is that though there are in America few people so miserable as the poor of Europe, there are also very few that in Europe would be called rich. It is rather a general happy mediocrity that prevails. There are few great proprietors of the soil, and few tenants; . . . very few rich enough to live idly on their incomes."

We pride ourselves upon having progressed since that day. We have millionaires and multi-millionaires, also we have tramps and paupers. The strain of business life is increasing. Women and children are pressed into the ranks of labor; the fireside and the playground are drafted for the machines. And on our streets at night I see sadder sights than these. We have progressed.

Let us quote from Franklin's "Observations on the Increase of Mankind:"

"Land being thus plenty in America, and so cheap that a laboring man that understands husbandry can in a short time save money enough to purchase a piece of new land sufficient for a plantation whereon he may subsist a family, such are not afraid to marry, for if they even look far enough forward to consider how their children when grown up, are to be provided for, they see that more land is to be had at rates equally easy, etc., . . . but, notwithstanding this increase, so vast is the territory of North America, that it will require many ages to settle it fully, and till it is fully settled, labor will never be cheap here, where no man continues long a laborer but gets a plantation of his own."

These hopeful words were written in 1751 by a man thoughtful, careful and restrained in the use of language. Franklin did not foresee. The lapse of time is far from having been "many ages," yet to-day Labor is cheap—dirt cheap. That being whom the Psalmist declared to be a little lower than the angels, whose possibilities are boundless; that being whom Shakespeare apostrophized so gloriously as "in apprehension so like a God"—is a drug upon the market. When you built your new opera house, such beings fought for a chance to dig its cellars. To meet the needs of the poor, so vast is the problem that charity finds it necessary to be "organized" and statistical; and the quality of mercy has become strained. We read, and forget, that the bread line at the Bowery Mission has increased from 1500 to 2000 men—not vagabonds, says the Mission Superintendent, but men out of work. And newspaper accounts of suicides because of despondency are common. The vast territory which was to be a safeguard against poverty for "many ages" is but sparsely settled. Yet stories of distress are commonplace, perennial and alas! "tiresome." We dismiss them with a shrug.

Last January, Secretary Garfield, submitted information of 32,000 cases of alleged land frauds, mainly in States west of the Mississippi. The fact is ominous. Lowell saw that destruction lies that way, as destruction had waited for Rome.

"Where Idleness enforced saw idle lands,
Leagues of unpeopled soil, the common earth,
Walled round with paper against God and Man."

A philosopher has told us that in Nature there are no punishments; there are only consequences. In Nature, as in mathematics, two and two make four, yesterday, to-day and forever. But, when we consider the remedies which we apply to the consequences, the words of John Stuart Mill cannot be too often repeated: "When the object is to raise the general condition of a people, small means do not merely produce small effects; they produce no effects at all." The good intentions of our Good Government Clubs and our Municipal Leagues are acknowledged, but—"hell is paved with good intentions."

We complain that the men in the bread line sell their votes; what else have they to sell? Neglecting equity, we defraud and disemploy them; we do not attend to the public business; the public business is neglected, and the consequences annoy us. "Drive thy business," says Poor Richard, or "it will drive thee."

Had similar conditions existed in Franklin's time, I think he would have studied them; he would have been put upon inquiry; his benevolence was of a kind that walks with open eyes, that traces effect to cause, that seeks remedy, and is not satisfied with palliatives. But at that time the question was not urgent, and the public demands on Franklin's time were constant. Otherwise, I think he could not have failed to concur in the opinion expressed by Thomas Jefferson. Being in France thirty-four years afterward, and observant of the causes which soon after brought to pass the French Revolution, Jefferson wrote:

"Whenever there are in any country uncultivated lands and unemployed poor, it is clear that the laws of property have been so far extended as to violate natural right. The earth is given as a common stock for man to labor and live on."

THE SINGLE TAX.

The last letter which I shall quote is most pleasing and most important; a fitting finale. It was written in 1768 from London to Du Pont de Nemours in France; that Du Pont whose sons founded the powder works near Wilmington, Delaware:

"I received your obliging letter of the 10th of May, with the most acceptable present of your "Physiocratie" . . . There is such a freedom from local and national prejudices and partialities, so much benevolence to mankind in general, so much goodness mixt with the wisdom in the principles of your new philosophy, that I am perfectly charmed with them, and wish I could have stayed in France for some time to have studied at your school, that I might by conversing with its founders have made myself quite a master of that philosophy . . . I had, before I went into your country, seen some letters of yours to Dr. Templeman, that gave me a high opinion of the doctrines you are engaged in cultivating, and of your personal worth and abilities which made me greatly desirous of seeing you

"I am sorry to find that that wisdom which sees in the welfare of the parts the prosperity of the whole seems yet not to be known in this country. It is from your philosophy only that the maxims of a contrary and more happy conduct are to be drawn, which I therefore sincerely wish may grow and increase till it becomes the governing philosophy of the human species, as it must certainly be that of superior beings in better worlds."

Like most strong men, Benjamin Franklin was careful and moderate in his language, as we have seen. It is, therefore, worth while to examine doctrines of which such a man says, "I am perfectly charmed with them," and for which he hopes such growth and increase that they may become the governing philosophy of the human species.

The physiocrats were philosophers and political economists who lived in France in the reign of Louis XVI. The most prominent members of the school were Turgot, the King's Minister of Finance, and Quesnay, his favorite physician. Their doctrine was, in a word, the narrow one that government should do no more than to protect and preserve the rights of life and property, and to administer justice. Governmental interference with production and exchange was not allowable. Trade was to be free, and the entire revenue, the "impot unique," was to be taxed from the rent of land. This proposal of Quesnay to substitute one single tax upon rent (for all others) was praised by the elder Mirabeau "as a discovery equal in utility to the invention of writing, or the substitution of the use of money for barter."

Do these words appear to be extravagant? That I regret, for extravagance is weakness. Let me ask you to forget them, and to recall, instead, those of one who is notably calm, philosophical and moderate. It was of this philosophy that Franklin wrote, "I am perfectly charmed with it:" it was of this philosophy that he expressed the hope that it might finally govern the whole race; it was this philosophy that he thought worthy of superior beings in better worlds.

The philosophy which so charmed Franklin, and from which he hoped so much, was unhappily placed. It was making progress, undoubted progress, when the storm of the French Revolution broke; it was overwhelmed, and became naught but a memory to the students of history. It is a curious fact that this doctrine should have been independently thought out and revived in after years by a young man who knew nothing of the great Frenchmen who preceded him; a young man, moreover, who was born in Franklin's loved city of Philadelphia, a reader of Franklin's works, and an eager attendant upon lectures at the Franklin Institute. Like Franklin, too, a printer, a philosopher and a free trader. He wrote what John Russell Young characterized as "a solemn message to mankind." The message was "Progress and Proverty," couched in masterly English worthy of the subject. But as of old, so to-day, a prophet is not without honor but in his own country and among his own kin. Lightly regarded in his native city and land, his revived doctrine of the "impot unique," the doctrine which had so charmed Franklin, here known as the "SINGLE TAX," is, in the Antipodes, in Germany and in England, marching apace. I think the

time will come when Henry George's birthplace on Tenth Street will rival in attractive power our Independence Hall.

Benjamin Franklin once wrote of his gratification in the thought that his works were respectfully quoted by others. Allow me here on my part to acknowledge a keen pleasure in thus spreading further the pure and peaceful counsels of this printer, philosopher and statesman.

GREAT BRITAIN'S TRIBUTE TO HENRY GEORGE.

Part of Speech Delivered by Wells Drury at the Henry George Memorial Meeting in San Francisco.

The most magnificent tribute offered to the memory of Henry George on the seventieth anniversary of his birth, is that bestowed by the people of Great Britain. The plain truth, known to all who are acquainted with contemporary history, is that the genius of Henry George actually rules the realm over which King Edward nominally holds sway. The controlling power in Great Britain is the ministry when backed by the majority in the House of Commons. Against these forces, when combined, there is no possible resistance. The throne is helpless and the House of Lords can go no farther than a vote of negation, that may only temporarily stem the tide of the people's will. Sooner or later the majority must rule. This is the inevitable outcome of every struggle between the people and all who oppose them, proved time and again in the history of Great Britain. Read the speech made by David Lloyd George, chancellor of the exchequer, reported in the London *Times* of July 31, 1909, and you will there find sound Single Tax doctrine clearly expounded. The truth could not be more plainly set forth if Henry George himself came back to uphold the cause of right and justice. The late premier of Great Britain was firmly established in the philosophy of the Prophet of San Francisco, namely, that those who create values shall possess them and enjoy the benefits arising therefrom. His successor follows in his footsteps, as is shown by the budget which the entire ministry so valiantly fought to put through. It is a Henry George budget, and is denounced by the House of Lords as such. Not Lloyd George, but Henry George, is the author, they bitterly declare. It will surely be enforced by the British government, and when that is done it will be a great victory for the people and against the privileged classes who have enjoyed all the profit without doing any of the work. It will be a new Declaration of Independence, according to the philosophy of Henry George, the Prophet of San Francisco.

The American Ideal, of Cincinnati, and *The Only Way*, of Philadelphia, are bright little Single Tax journals in which one always finds something bright and interesting.

THE FEDERAL INCOME TAX.

(Address by Bolton Hall before the Economic Club, Providence, R. I. This address was also delivered before the Economic Club, Portland, Maine.)

"The question and method of taxation are always with us. President Lincoln said that no question was ever settled until it was settled right. And that way is not the right way which seems most expedient, but the way that is morally right. On the ground of expediency there can be constructed by ingenious advocates almost unanswerable arguments on any side of any question; but if we wish to stand upon solid ground we will find that our only sure basis is the primary principle of right. The primitive title, the first ownership, the national law of property is that each man belongs to himself, that he is entitled to those values which he has created by means of those faculties which he possesses. That which man produces belongs to him—it is his. That principle is the basis to which we must go back in examining any system of taxation.

"We must ask if the system is in accordance with the moral law. Is it the taking away from the individual that which is his and only his? If so, then the system is wrong. We have been driven to many forms of taxation compromise. Now there come times when to compromise is right, but where principle is concerned, there is no room for compromise.

"The fundamental objection to the income tax, then, is that it is wrong in principle. It is based upon the fallacious theory that men should contribute to the expense of government in proportion to their ability. That is a glib phrase. The first objection to it is that it is not true. Men should contribute to anything in accordance to the value they receive. What would you think of one of your merchants who should run his store upon the principle laid down by every income tax defender, that his prices should be based upon the ability of his customers to pay—selling a hat to one for \$150 and to another for \$1.50?

"Yet the Government has something to sell you. It has been said that the way to make the streets of a city clean is for each man to clean the street in front of his own house. True, that is one way; but it is nevertheless, a stupid way. Why, even the most rascally board of street cleaning gives better service than we should get through individual work. It has been found by experience that it is better to maintain a police department than for each man to endeavor to secure his own protection. Corrupt as the police departments in America cities are, almost without exception, we find better results than if every man took his protection into his own hands.

"We buy from the government protection for our property rights. We pay through taxation. Then come these tax tinkers and say that we should pay for that protection in accordance with our ability. No! We should pay for what we get, and not one cent more!

"The second objection is that the income tax is not only an infraction of our civil rights, but, more important, an infraction of the moral law. Here,

we have a man with income of \$10,000 a year. He has a large family and a continual outgo of his money in meeting his living expenses. There, we have a bachelor with a like income but no drain upon him but his own desires. The Government now would step in and say that both these men should be taxed upon that income. But this would be obviously unfair. Why even our German cousins, who are thorough if sometimes illogical, have been forced to make exemptions in the income tax.

"If we do base an income tax upon what a man can pay, then we should cut out of that amount what he gives to charity. That is something he does not have for himself ; there are many other things that would have to be weighed in the same way. The very basis of an income tax is morally wrong and therefore impracticable, if not impossible. It is impossible to do a wrong thing right, and when we start on the wrong path the further we go the 'wronger' we get. I think that in England we shall see in 1910 a practical rubbing out of the whole thing and an attempt to go right. In Germany there is an income tax of six marks (\$1.50) on an income of 900 marks (\$225). That is not very much, but it shocks the conscience of mankind to pilfer from a pittance like that. And yet there must be some arbitrary line drawn somewhere, because it does not pay to collect a tax much smaller, and to draw that line arbitrarily anywhere forces us to see that we are not doing right.

"This tax is wrong in its inception, in its execution and its effect, and it is wrong in its intention also. Today there is a loud and bitter cry from those, who even under our great prosperity, find it increasingly hard to make a living, and they are asking us what about trusts, etc. Every once in a while some one high in office says the burdens must be taken from the shoulders of the poor and laid on the shoulders of the rich.

"Accordingly in England there is this new Budget. Lloyd-George says it is a tax on dukes, to relieve the poor and place the burden on land. Here in the West they have gone pretty wild over incomes, regardless of the fact that England is now dissatisfied with that form of taxation and is turning to the taxation of the value of land because income taxes do not equalize burdens. Yet in England there is some sense of civic honor in paying taxes; here where everyone evades taxes we would be unable to collect an income tax with anything like fairness.

"It will be here what the personal property tax has been everywhere—a means of inquisition, of blackmail, and a stimulus to perjury.

"Again and again we are shown that we can do a wrong thing right.

"It has been said that the best way to repeal an obnoxious law is to enforce it strictly. I say no. The best way is to evade it. And I say, too, that the man who evades a bad law is doing God service. He reiterates and illustrates the principle that it is impossible to do the wrong thing right. There is no force so strong as the public opinion, and in order to bring public opinion to favor a tax system it must be shown that it is first based upon the right.

"I, therefore, have no patience with those who would compromise on the petty expedient. It will be harder to get rid of a law which we accept as a

compromise; it will be a stumbling block in our path onward. Oh, the dismal history of compromise on the one hand—compromise with right and truth which deprives man of his ideals, of his highest development, and leaves him like 'Tomlinson' unfit either for heaven or hell; and on the other the exercise of justice, of adherence to principle that lifts man to the goodly fellowship of the Apostles high above the plane of temporizing and compromise.

"Thus to raise high the ideal, to encourage man to do the best of which he is capable, is today the duty of the teacher and the preacher, and to compromise on a makeshift like the income tax will only again bring out plainly that nothing is ever settled until it is settled right."

LAND MONOPOLY, THE CURSE OF THE CENTURIES.

(FIFTH PAPER.)

American Land Monopolists—Continued.

(For the Review)

By H. MARTIN WILLIAMS.

AUTHOR'S NOTE.—In the list of land owners in California given in the November-December number of the *REVIEW*, the holdings of Miller & Lux were placed at 14,500,000 acres when the amount should have been 450,000 acres, and the name of Henry Miller, whose holdings are placed at the former figures, by Henry M. Hyde, in an article published in the *Technical World Magazine* for January, 1909, was entirely omitted from the list. The mistake occurred in transcribing my notes. I have found the work of compiling anything approaching correct list of large land holdings in the United States, most difficult. I have made up my lists from data considered reliable and authentic. If any readers of these articles are in possession of statistics of land ownership which have escaped my notice, or find inaccuracies in my lists, they will place me under obligations by calling my attention to them.—H. M. W.

ILLINOIS.

The great, fertile, agricultural State of Illinois, with its five and a quarter millions of people, is not behind many of her sister States in supplying a "happy hunting ground," for the forestallers, speculators and land-grabbers. The meagre statistics of land ownership in this State, which I have been able to obtain, show that the land monopolist, like the busy bee has improved "each shining hour," and that he is still at work. Millions of acres of the richest agricultural and mineral lands are now owned by individuals and corporations, in amounts ranging from 1000 to 80,000 acres each. It is in Logan county, this State, that the Scully estate owns 80,000 acres, besides thousands of acres in adjacent counties. The largest holdings are in the rich corn belt which comprises the northern half of the State, although there are extensive holdings in the southern part of the State. The largest of these consist of coal

lands which have been purchased in large quantities within the last few years by coal syndicates and railroad companies. An eastern syndicate has recently purchased 52,000 acres of coal lands in Jefferson and Marion counties, and is still adding to its holdings. The Chicago, Burlington & Quincy R. R. owns tens of thousands of acres in the central and southern part of the State.

In Jackson county, four coal companies own 12,497 acres of coal lands, and two individuals own 8,586 acres of farm lands.

In Hamilton county, four persons, one of them a non-resident, own 13,000 acres.

In White county, two men own 5,700 acres of land in the Wabash bottoms, that are as fertile as the lands in the famed Valley of the Nile.

The cases cited in these three counties are taken at random and are typical of the conditions in the great majority of the other 99 counties in the State, from which it will be seen that land monopoly in Illinois is pretty firmly rooted.

OTHER STATES.

In the States of Michigan, Wisconsin and Minnesota, millions of acres of timber and mineral lands are owned by the lumber barons and the Steel Trust.

It is a well known fact that a comparatively few people own the wonderfully rich deposits of anthracite and bituminous coal in Pennsylvania. In Cambria county, 61,700 acres of these lands are owned by less than twenty individuals and corporations.

The coal, oil and natural gas fields of West Virginia are the property of less than five hundred individuals.

One man is said to own 750,000 acres in the State of Maine.

LAND MONOPOLY IN THE SOUTH.

But the land-grabbers have not confined their efforts to securing a monopoly of natural resources to the western and northern States. The mineral and timber lands of the South offered a rich and inviting field for exploitation, and multiplied millions of acres of mineral and timber lands in Kentucky, Tennessee, Alabama, Georgia, Mississippi and Louisiana, and grazing lands in Texas, have been acquired by mining companies, lumber syndicates and cattle kings. The inroads of these land lords in the South, will, in the end, prove more detrimental to the real material interests of the great mass of inhabitants of those States, than the invasion of the Union armies during the Civil War.

The history of the vast tracts of land owned by the estate of N. W. Dodge, of New York, in the State of Georgia, furnishes a striking illustration of the methods of these lords of the land, and the resultant hardships suffered by the people who live on their lands. About eighty years ago, George E. Dodge, of New York, bought large tracts of land in Dodge, Telfair, Montgomery, Laurens and Pulaski counties in the South central part of the State, aggre-

gating about 300,000 acres. Litigation over portions of these lands has been going on for a quarter of a century, for the purpose of dispossessing settlers who were born and reared upon them, and upon which their parents lived for fifty years. As a result of the troubles growing out of this litigation, one murder has been committed, and three persons convicted of conspiracy and murder, one of whom died in prison, one was pardoned by President McKinley, and the other recently pardoned by President Taft. These lands known in Georgia as the "Dodge Lands," descended by inheritance from the original purchaser, George E. Dodge to Norman W. Dodge and are now the property of the estate of Norman W. Dodge.

LAND MONOPOLY IN OUR INSULAR POSSESSIONS.

The operations of the land monopolist are confined to no such narrow limits as the States composing the American Union, but like the Constitution he "follows the flag." Go to the Sandwich Islands and you find him gobbling up the lands of those beautiful islands by and with the advice and consent of the public officials, and that, too, during the Administration of President Roosevelt, and in the face of the declaration in his message of December 4, 1906, that "the needs of Hawaii are peculiar; every aid should be given the islands; and our efforts should be unceasing to develop them along the lines of a community of small freeholders, not of great planters with coolie-titled estates." Under the existing land laws of Hawaii, the Land Commissioner, who is an appointee of the Governor, has the power to exchange any or all of the public lands of the Territory with individuals or corporations for other lands. In the exercise of this power, what is known as the "Lanai Deal" was consummated. "By this deal," to use the words of the Address of the Territorial Democratic Central Committee to Congress, "nearly fifty thousand acres of public lands on the Island of Lanai—the best lands on the Island and the lands containing the best water resources of that Island—were secretly exchanged for a few pieces of property in Honolulu, and more than a hundred native Hawaiians were evicted from the soil on which most of them were born, and all of them had lived for years, as ruthlessly as the Crofters of Scotland or any peasants of Russia were ever evicted from their ancestral lands." This infamous transaction which vested the title to the entire Island, comprising over 88,000, had the approval of President Roosevelt, in a letter to Governor Carter, dated October 10, 1906, in which he said: "I do not care a rap what the politicians say about you, still less what they say about your course. You are doing all right, and you can be sure of my unqualified support." This is only one of many similar transactions in those islands, either with the connivance or downright approval of the officials.

The shameless robbery is still going on, and the native Hawaiians are being driven from their homes and off their beautiful islands to make room for American land grabbers.

American land monopoly moves rapidly. Apparently securely entrenched in Hawaii, it has gone across the Pacific and settled down in

THE PHILIPPINE ISLANDS.

The manner in which it is proceeding to grab the patrimony of the Filipinos is shown in an editorial in *The Public*, of January 7, 1910, which says:

"The Organic Act of the Philippine Government provided that the unapportioned public lands obtained by treaty with Spain, should not be sold in tracts of over forty acres, and that no one corporation engaged in agriculture should hold more than 2,500 acres. Attorney General Wickersham has ruled that the church lands bought from the Recollet friars by the United States to straighten out certain semi-ecclesiastical questions which had arisen, do not come within this limitation, and has upheld as legal the sale of 55,000 acres of them in one parcel. The decision may be legally correct, and it may be true that the original restriction was unwise. But the argument of officials in Washington about the matter as reported in the daily press, seems highly inconsistent with the avowed purposes of that original restriction, which we were told ought to convince Anti-Imperialists that the United States would never permit its citizens to exploit the Philippines to the exclusion or injury of native interests. The active head of the Bureau of Insular Affairs and the Secretary of War are quoted in the *Inter Ocean* as saying, 'The church lands were bought for an investment. They are not public lands in the sense that the lands acquired from Spain are government lands. We want capital to go into the islands, and it would be preposterous to think that men will invest their money in the islands if they are to be limited to a little 2,500 acreage.'"

So, according to this argument, the government of the United States is in the field as a land speculator; as a proponent, aider and abettor of land monopolization in the Philippines.

We will next hear that the devil-fish of land monopoly has reached out its tentacles across the Spanish Main and is gathering in the soil of the Porto Ricans, if, indeed, it is not already doing so.

The next article in this series will be entitled "Tenant Farmers in the United States."—EDITOR SINGLE TAX REVIEW.

FROM AN ADDRESS BY HON. WM. H. BERRY, OF
PENNSYLVANIA.

The area of the United States is so great that the rapid monopolization of land was for a long time but little felt, but it is now becoming evident that our system of land tenure—and our land laws are essentially the same as those the Britisher is beginning to fight—must within a generation or two produce a landowning class as arrogant, as powerful, and as merciless as ever were princes and nobles, and a working class as subjected, as miserable, and cheated of the fruits of their labors as were any serfs or slaves.

And while Henry George, who has taught us, was a prophet and a seer,

and while we, too, contemplate a perfection in government that has "not entered into the mind of man," yet we are not wild theorists nor idle dreamers, but hard, level-headed, practical business men. We know not only the ills we have, but the error that causes them and just how that error can be corrected.

I will say to you that the most serious of our social and political ills are really but symptoms of economic disease; that every economic problem that vexes us can be largely solved by the destruction of private property in land; and that property in land can be easily and safely yet surely and wholly destroyed by only taxing the owners of land and exempting everyone and everything else.

I cannot now discuss the many aspects of this wide and fundamental reform, but in closing I want to congratulate the British land taxationists upon having begun the fight and bid them fight on; and then will ask everyone of you who have so patiently stood and listened to me to resolve now here at this meeting that you will learn just what Henry George proposed, what Single Taxers are so persistently urging, what I and these other gentlemen have come here to speak of and then each one decide for himself whether or not this is a righteous war; and I think that if you do this every man of you will be sooner or later enlisted in it.

"COUSIN ALECK."

Asking A Soldier To Pay His Own War Expenses.

(Address of Hon. Geo. Wallace, of Jamaica N. Y. at North Hackney, England, reported by the London *Daily Chronicle*.)

This speech caused Mr. Wallace to be complimented by three members of the cabinet, and resulted in his election to membership in the National Liberal Club.—EDITOR SINGLE TAX REVIEW.)

The Hon. George Wallace, of New York, was one of the speakers at a recent Budget meeting in North Hackney.

Mr. Wallace, whose father was born in the Scottish Highlands, said that in 1901 he was on a visit to some near relatives there, and after the usual greetings he asked about Aleck, the youngest boy, and was told that he had gone to the war with a Highland regiment. "Of course, I was proud of Aleck," said Mr. Wallace, "when I learned that he was keeping up the old reputation of the family and was willing to fight for his Queen and his native land.

"Inquiring where Aleck's land lay I was told that he had none—(laughter)—and that he had been even born on land that did not belong to his parents. I asked what land Aleck would have if he got back alive, and was told he wouldn't have any. I was not so charmed with Aleck's fighting qualities as at first.

(Laughter.) Then I asked as to the owners of the land in the district. Had they gone to the war with Aleck to fight for their native land? (Laughter, and cries of Oh, no.) I see you have the answer. (Laughter.)

"Now let a stranger from across the water give you a suggestion. When you have the next war ask your Government to make a conscription, and allow none but landholders in the first regiments that go to the front. (Laughter.) They would certainly make the best soldiers fighting for their King and their native land. (Great applause.) You should put all who have land worth a quarter of a million or more in the firing line. (Cheers.) Let the smaller owners come up as the reserves. (Laughter.) Those physically unable could join in liberally in the expenses; but Volunteers like cousin Aleck should not be allowed until all the landholders had the first chance. (Laughter, and cries of 'We shouldn't have any war at all if that were done.') Well, I suspect you are right. If the Peace Conference at The Hague had provided that all nations should put only landholders in their armies it would never need to convene again. (Cheers.) Peace would become universal. You would not have to spend any more money on Dreadnoughts or other preparations for war. (Cheers.)

"But to return to Aleck. He got home alive, but a physical wreck from enteric fever and the like. It was a year or more before he could do a good day's work. When he was again able to work for wages, what was my surprise to learn that his Government proposed to put a 10 per cent. tax on Aleck's food and clothing! They wanted him to pay his own expenses in going to the war! (Great laughter.) When I heard of this I was angry. I thought Aleck was to get shabby treatment after all his fighting. (Cheers.) To me there seemed to be nothing decent in it, even if they did call it Tariff Reform. (Great laughter.) But there was some delay in the matter, and before they got the tax laid on the voters rose in their might and turned the Government out of power. (Cheers.) Then I felt better about cousin Aleck. (Laughter.)

"Your present Government have prepared what you call a Budget, proposing to let the landowners in on the war expenses. (Laughter and cheers.) As these gentlemen did not get on the firing line in the war, Mr. Lloyd George—(cheers)—and his associates propose to give them the right of line in paying the expenses. (Cheers.) I do not wonder that you cheer such a righteous proposition.

"I see Lord Londonderry has been talking about the maintenance of religion.

"In America we have a saying that a man will vote as he prays. Now I have in mind a religious workman sitting down with his wife and children to a frugal meal. He reverently says, 'grace before meat.' I am curious as to the wording of his prayer, and imagine him asking the good Lord to bless what they are about to eat and also add 10 per cent. to the cost of it. (Great laughter and cheers.) Possibly his friends might want the man examined by a doctor." (Laughter and Cheers.)

ARE COURTS THE BULWARK OF PRIVILEGE?

(For the Review.)

By FREDERICK CYRUS LEUBUSCHER.

The Court of Appeals of the State of New York has just decided the case of *People vs. N. Y. Carbonic Acid Gas Co.* (196 N. Y. 421), reversing the judgment of the lower courts which restrained this Company from so using its mineral springs at Saratoga as to exhaust the natural supply. I will not discuss the technicalities that lead the Court of Appeals to reverse the judgment, but desire merely to call attention to a portion of the opinion of Chief Judge Cullen, which is of grave moment to all the people of the Empire State. This reads as follows:

"It is urged that the public have such an interest in the mineral waters of Saratoga, because of their great curative and health giving properties, that the legislature may interpose for their protection under the right of the state in the exercise of its police power 'to protect and develop its natural resources,' even though the waters themselves are the property of private persons. I deny that the police power vests in the legislature any such right. 'The police power of the government, as understood in the constitutional law of the United States, is simply the power of the government to establish provisions for the enforcement of the common as well as civil law maxim, *sic utere tuo, ut alienum non laedas* (Tiedeman's limitations of Police Power, p. 4), that is to say, one cannot use his own property so as to injure the rights of others, nor can he use it in such a manner as to offend against public morality, health or peace and good order. In the exercise of this power, doubtless, the legislature may not only prohibit acts of commission on the part of the owner, but acts of omission, provided the result of such omission is to evade the rights of others or those of the public. But under that power the legislature cannot require an owner to use his property for the advantage and benefit of others or of the public, or even for his own benefit, nor restrain him from devoting it to such purpose as he sees fit, or even from wasting it, provided such use does not conflict with the rights of others or the public. (*Matter of Ryers*, 72 N. Y. 1.) *A man owing a coal mine may mine the coal and waste it, regardless of the interest of the present generation or of succeeding ones.* It is not that such conduct would not be an evil, but because the people who framed our system of government, taught by experience, deemed it wiser to trust the use of property to the dictates of the intelligent self-interest of the owner, rather than to subject it to governmental interference."

I venture to disagree with the learned judge, not only because the doctrine he enunciates bolsters up every special privilege, but because it is subversive of a long line of precedents,—usually so dear to the heart and mind of the average judge. From Justinian, through Blackstone and Kent, it has ever been held that "for the commonwealth a man shall suffer damage as for the saving of a city or town." Thus, in the case of a general conflagration, the authorities may blow

up and otherwise destroy buildings for the purpose of preventing the spread of the flames. This may be considered, however, only an extreme application of the "police power" of the government. I would go further and claim that whenever the private exploitation of a natural opportunity of resource interferes with the well-being of the public, the government representing the public can and should step in to prevent such use.

I am specially concerned with one sentence in the opinion of the Chief Judge, viz: "A man owning a coal mine may mine the coal and waste it, regardless of the interest of the present generation or of succeeding ones." The *reductio ad absurdum* of this doctrine is, that if one man could acquire control of all the coal deposits of the world, he might arbitrarily, for selfish or whimsical reasons, shut down all the mines for a year. Can it be seriously contended that for the consequent poverty, suffering, misery and death, the people have no remedy? Only a few years ago, during the strike in the anthracite coal fields, the dictum of the learned judge had a practical application; and the statement of Mr. Baer, that God in his wisdom had intrusted these coal fields to him and his associates, to do with them as they saw fit, was ridiculed from ocean to ocean.

All civilized governments exercise the right of eminent domain,—the constitutional right of taking any and all privately owned lands for public purposes,—thus drawing a sharply defined line between real estate and personal property. Unmindful of this fundamental distinction, Judge Cullen falls into the common economic error of classifying natural opportunities and resources with wealth and capital. Coal deposits are, economically considered, land, and wealth is produced by the application of labor to land. A man has the right to do whatever he will with the product of his labor or with the wealth that he acquired from exchanging that product with the product of others; and no government should interfere with the exercise of that right, however arbitrarily he may use his wealth. Land, however, including coal deposits, is not and never has been, a product of labor. It was given by God or nature to all men for their use and enjoyment, for man by the very nature of his being is a land animal. If a man therefore so uses any portion of this globe as to interfere with the equal rights of his fellowmen, a government can and should step in to restrain him.

In writing of the police power of a government Chief Justice Shaw said in *Commonwealth v. Alger* (7th Cushing 53)—"It is easier to perceive and realize the existence of this power than to mark its boundaries or prescribe limits to its exercise." The numerous conflicting decisions of federal and state courts on this question of police power, show this to be true. I contend, however, that if our courts, whenever this question comes before them, would constantly bear in mind the economic distinction between land and wealth, much less confusion would result.

The Court of Appeals will, before many years, when opportunity offers, take occasion to disavow as *obiter* the opinion of Chief Judge Cullen that "A man owning a coal mine may mine the coal or waste it, regardless of the interest of the present generation or of succeeding ones." This august court will also,

I firmly believe, some day point out the distinction between land and natural opportunities on the one hand, and wealth and capital on the other, and will no longer hold, with reference to natural resources, that "the people who framed our system of government, taught by experience, deemed it wiser to trust the use of property to the dictates of the intelligent self-interest of the owner rather than to subject it to governmental interference."

It was, of course, not within the power of the judicial branch of the government to recommend to the legislative branch a solution of this problem, even though the chief judge intimates in this opinion that unrestricted private ownership of natural resources and opportunities is an "evil." I am not hampered by judicial robes, and can exercise the right of the humblest citizen to advise the representatives of the people. I suggest therefore that the dispute as to the use of coal lands and other natural resources and opportunities would be solved automatically under an extension of the taxing power of the government. Take the coal deposits for instance. Probably not more than one per cent. of the coal-bearing lands of the United States is being mined. Were these lands taxed to their full rental value, the owners would either be obliged to work them or to abandon them for others to work. The result would be not only an enormous revenue which would allow a repeal of the taxes on industry, but, by competition, the price of coal would be greatly lowered. A similar tax on all land to the full rental value thereof would result in: 1st. The settlement of disputes between the public and private individuals as to their respective rights. 2nd. The relief of both labor and capital from the burdens of taxation. 3rd. The consequent increase of production. 4th. The increase of the purchasing power of both labor and capital. 5th. The diminution of poverty, and of crime, its sister, lessening the necessity for so many policemen, courts, almshouses and jails. 6th. The consequent simplification of government.

AUTHOR'S NOTE.

This important case can be considered from another standpoint, one of perhaps more immediate public interest. The doctrine promulgated by the chief judge makes the fight for the conservation of our natural resources so ably begun and continued by Gifford Pinchot, all the more opportune. Were it not for Mr. Pinchot and his supporters, the water rights, coal-bearing and other lands, still remaining in the possession of the Federal government, would, ere this, have come under private control, to be held out of use or wasted "regardless of the interest of the present generation or of succeeding ones." Mr. Pinchot has truly said that the final closing to settlement and development of the public lands by their passing into private ownership, marks the end of the epoch of comparative freedom for the masses. It would not only mark the end of the freedom that is still left to us, but it would plunge the poor into still deeper poverty. Mr. Pinchot is entitled to the support of all lovers of freedom and of man. His hands should be upheld, whether he believes in the Single Tax philosophy or not, for ere long he will realize that the way to get freedom for every American—not comparative freedom, but freedom—is by compelling all owners of land to pay into the public treasury that value which they themselves did not produce. Until he has realized this, I think it is the duty of all Single Taxers to applaud and to second his efforts. For the decisions of our Court of Appeals are highly thought of by the courts of sister states, and are followed by most of them; and the Pinchot agitation will offset the tendency toward the general adoption of Judge Cullen's doctrine throughout the United States.

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JANUARY-FEBRUARY, 1910

THE REVIEW FOR 1910.

The REVIEW for 1910 will continue to give the news of the movement from all parts of the world. It will be the same indispensable medium it has been for several years past to all those who would keep in touch with our progress.

It is to be hoped that our friends will see the necessity of extending its influence by placing it in public libraries and in the offices of newspapers and periodicals, especially labor and trade papers, which are beginning, owing to the progress of the movement in Great Britain and the attitude of the Labor Party in the recent Budget fight, to devote their attention to Single Tax.

A number of contributions have been received to place the REVIEW in public libraries. The names of the contributors with the amounts will be given in next issue. There is no phase of our movement so important as its literature, and there is none of its literature quite as impressive and inspiring as the SINGLE TAX REVIEW because of the positive evidences of progress contained in each number that is sent out. Help us to place it one thousand public libraries; it will obtain in this way by moderate computation ten thousand additional readers. And two or three hundred

more sent into the editorial rooms of labor and trade papers that are receptive to our doctrines, will result in an addition to the number of useful converts.

DEATHS OF EDWARD DOHERTY AND DR. C. K. CUTTER, OF BOSTON.

Edward Doherty died in Boston on Nov. 1 after a week's illness of pneumonia. He was well known in the market district, where he had worked for a number of years, but was more generally known all over Boston as an outdoor speaker for the SINGLE TAX. He had been chairman and often the only speaker at the Sunday afternoon meetings on Boston Common for the last 20 years. Mr. Doherty was born near St. John, N. B., 59 years ago and came to Boston when a young man. He has lived here ever since.

Dr. Charles K. Cutter died suddenly in his office in Somerville, Mass., while writing a recipe for a patient on Nov. 11. He was 58 years old and a graduate of Harvard Medical School. He was well-known as a Single Taxer, although not as a speaker or writer for the principle. He attended the first national Single Tax conference in New York and he is No. 108 in the Cooper Union picture. Funeral services were held in the Winter Hall Universalist Church on Nov. 14. The church was crowded, many being compelled to stand.

DEATH OF DR. J. C. BARNES.

Dr. John C. Barnes of Arcola, Ill., long a contributor to the columns of the REVIEW, and one of the most earnest of our workers, died Dec. 23rd, at the age of 74. Dr. Barnes was an Odd Fellow and Mason, a physician and humanitarian. For the last few years of his life he had lived in retirement, but was ever busy with his pen in the suggestion of ways and means for the advancement of the cause he had at heart. His contributions to reform publications have been many, almost all devoted to the gospel of freedom. An article of Dr. Barnes awaits publication in a coming issue of the REVIEW.

DEATH OF LOUIS BLAUL.

The death of Louis Blaul, of West Philadelphia, robs that city of an earnest and devoted Single Taxer. Though for years he has been a helpless invalid he has made his influence felt through an ever increasing circle of friends.

The funeral was conducted as he had desired, not according to the rites of any church, but by officiating Single Taxers. Mr. Ross read from Progress and Poverty, portions of the "Central Truth," and "The Individual Life." Among other Single Taxers present were Henry C. Lippincott, Chas. F. Shandrew, Haines D. Albright, Miss Musson, Dr. and Mrs. Wright, and Dr. Sullivan, of Albany, N. Y.

DEATH OF WM. O. FOLEY.

William O. Foley, of Port Marion, Pa., died Dec. 22nd after an illness of only a few days. He was an old Single Taxer. He was a son of Gen. James Bradford Foley, of Indiana, a member of the 35th Congress. Mr. Foley enjoyed the confidence of Vice President Hendricks during the life time of the latter, and he was a friend of Wm. J. Bryan, entertaining him on his visit to Port Marion. He was cashier of the First National Bank of Port Marion until compelled by illness to retire.

DEATH OF SAMUEL BRAZIER.

(See *Portrait.*)

Samuel Brazier, preacher, temperance lecturer, Single Taxer, journalist, poet, died on Dec. 1, 1909. Mr. Brazier in 1887 came to Boston from his English home in Shropshire. He was twice married, and leaves two married daughters in England, a widow, two sons and a daughter in Boston.

In England Mr. Brazier was active as a temperance lecturer, but in this country the lesser reform was soon swallowed up in the greater Henry George doctrine, to which he became a convert. He quickly saw that if the prohibition of the manufacture and sale of liquor were achieved it would not destroy land monopoly, would not divert ground rent from private pockets

into the public treasury, would not prevent extortion by monopoly, would not solve the labor problem, and would not establish an equitable distribution of wealth.

Mr. Brazier was one of the most active participants in the long battle with the city government to secure a coveted permit for the Sunday discussion of politics and preaching of the Single Tax with police protection instead of police interference beneath the elms of historic Boston Common.

The Single Taxers of Massachusetts will greatly miss him from their work and counsels. He was the first local trained speaker of the Boston "Anti-Poverty Society," afterward named "The Massachusetts Single Tax League." From that time until his death it was to him meat and drink to present the claims of the right of all men to the use of the earth, which he always did with dignity and conviction. His understanding of the subject matter of Progress and Poverty was singularly clear, and extensive; and his method of presentation correspondingly attractive. He was a zealous advocate of a cause which appealed to his understanding, to his love of his fellow men, and to that intelligent thirst for knowledge which is the attendant of clear thinking. Those who had the privilege of close intercourse with him knew him as a sincere and loyal gentleman, and would vie with each other in rendering this formal tribute to a precious memory.

In commemoration of his sterling worth, Mr. Hamlin Garland writes:

"I knew and honored Samuel Brazier for his earnest and self-sacrificing devotion to the advancement of Land Reform in the United States and England, and I am glad to know that he lived long enough to see 'the Henry George idea' written into the budget of England's exchequer. He was a brave and able man. This poor clergyman, Samuel Brazier, and his fearlessness and unselfish work for the cause of humanity deserve lasting honor. I gladly contribute my wreath of praise."

Mr. B. O. Flower writes:

"It was probably eighteen years ago, when, through Hamlin Garland, I first became acquainted with Mr. Samuel Brazier. I soon found him to be one of the very few

fundamental democrats among authoritative writers of New England. He possessed the rare power of seeing below the surface of things. The great underlying principles of justice and brotherhood appealed to him with compelling force. It is not strange, therefore, that he was not only a follower of Richard Cobden and John Bright in their economic and peace philosophy, but that the Land philosophy of Henry George won his wholehearted support. He was the unyielding foe of all forms of oppression and injustice. He opposed monopoly and all other economic and political evils that are eating at the vitals of free institutions. He loved his fellow-men and strove faithfully to further the principles of justice and fraternity, which are the soul of true democracy."

The skill of Mr. Brazier in the poetic art was well known to his friends. His work in this sphere gave an imaginative touch to all his literary labors. He not only had the poet's feeling, but also the poet's appreciation of good form, of doing the best thing in the best way. This is attested by the hundreds of poems which it was his diversion to write, every one of which was freighted with his irrepressible life message, as in the following:

"Justice, thou universal Friend,
How beautiful art thou!
How clear the holy light that gilds
Thy pure and awful brow!

* * *

Where'er thou reignest hope springs forth,
And gladdens the green earth;
And love and joy and sweet content
Spring plenteous into birth.

* * *

Justice, benign and awful power,
I bow the knee to thee;
My life, my health, my mind, my wealth,
Thine, only thine, shall be.

Happy, if I the toil of those
Who live for thee may share,
And spend my life to tell how rich
Thy boundless blessings are."

Or, in the lines:

Ye whose love of Right is strong
See ye not the ancient Wrong?
Men from land divorced are sold
Into bondage, want and cold.

All that nature's lavish hand
Gives to man is in the land.
Fuel, raiment, dwelling, food,
Every luxury, every good.

* * *

Ye whose hearts are brave and strong
Rise, redress this ancient wrong!
See this wrong from power hurled,
See ye then a happier world!

And again:

Love of Good so pure and changeless,
Wealth of earth so rich and free,
Human love so warm and tender,
All was meant for all and me.

A verse on Immortality sounds now to
our ears like a "Nunc Dimittis":

When all my days are o'er, and in the
grave I lie,

The good I've done, tho' I no more be
known, will never die.

Yet I would wish some friend might
think at times of me,

Recall some word or deed of mine, and
bless my memory.

Mr. Brazier's *chef d'oeuvre* in journalism was the editorial department of a Boston magazine de luxe, royal octavo venture, printed on thick paper with wide margins and rough edges, called *Government*, "A Monthly Magazine of Economic and Applied Politics, Boston, Berlin, Paris, Washington, London," which unfortunately ended a meteoric career with its fourteenth number in May 1908. Each number contained perhaps half a dozen leading articles from prominent sources, followed by a dozen pages of Editorial, Political Review of the World, home and foreign, criticisms of the leading articles, book reviews, and nearly all of these pages were the work of Mr. Brazier's diligent and facile pen. The number for June 1907 contained an article of his own on Henry George, His Life and Work, with cut similar to that of Mr. Brazier which appears in this issue. His work in this connection surprised even his best friends.

Mr. E. H. Clement, Editor of the *Boston Evening Transcript*, who had intimate knowledge of his capabilities, and who introduced him to the *Government* connect-

tion, offers the following just and appreciative tribute:

"As a journalist, Mr. Samuel Brazier, although largely unknown to the public, and largely unpaid by the editors who availed themselves of his patient toil, was the peer of any of his contemporaries. His writing-style was singularly clear and elegant—with the elegance of simplicity, that is to say) his knowledge of his subjects was comprehensive and solid, and his exposition was lucid, logical and convincing. The mere mass of the work he accomplished ("good wheat bread," as intellectual pabulum, always) was in itself astonishing, considering that it was most generally executed in the face of cruelly deferred hopes and just expectations that were almost invariably disappointed. He had sacrificed an earlier portion of his life to another profession, which had been similarly unjust and unrewarding to him, although its communion had been sustained and enriched by his deep religious nature and his gifts of expression with both voice and pen. Modest to self-effacement, and too manly to crook the pregnant hinges of the knee to those in authority, he continually renewed the struggle, relying wholly and solely on the merits of his work. Best of all, he never lost the sweetness of his disposition, never gave way to bitterness; but brought ever a large, chivalrous and catholic spirit to the support of any 'forlorn hope' or a charge upon entrenched wrong in which he had volunteered."

Samuel Nixon and Chas. E. Early, Single Taxers of Duluth, Minn., debated in December with Morris Kaplan and D. M. Robertson on the question thus formulated: That the distinctive doctrine of socialism is common ownership of productive property, whereas the distinctive doctrine of the Single Tax is the equal opportunity to produce property.

Portland, Oregon, is to vote on February 15th on whether the city shall have its water mains paid for by the water users or by the abutting property owners who get the benefit of the mains.

NEWS—DOMESTIC.

RHODE ISLAND

RAYMOND ROBINS SPEAKING IN THIS STATE
—INCREASED HOSPITALITY TO OUR TEACH-
INGS—LEGISLATURE TO RECEIVE REPORT
AND RECOMMENDATIONS THIS MONTH.

During the past two months the efforts for the reform have continued in Rhode Island. Early in December Raymond Robins visited the State, remaining here for nine days and speaking three times a day. Only a portion of his addresses dealt with the taxation of land values, but his position was repeatedly stated and through reports in the daily press was understood very generally. His personality and oratory were such as to attract strongly his many hearers and consequently lead them to favor, or at least to consider carefully, the great remedy he proposes for existing social ills.

On December 10th, Bolton Hall and John J. Murphy spoke before the Economic Club of Providence. The topic for discussion was the income tax. Mr. Luce, of Massachusetts, a very good speaker, advocated the affirmative whilst the two New Yorkers argued in the negative. Mr. Hall dealt largely with the principles of taxation as did Mr. Murphy, in the latter part of his address. It is scarcely necessary to say that both gentlemen indicated very plainly that land values were the true source of public revenue. Their radical utterances were received very favorably by the large number of business men present and may have something to do with the readiness now manifested by manufacturers to sign a petition for local option in taxation.

In December "Bulletin No. 10" was issued by the R. I. Tax Reform Association. It consisted chiefly of a list of endorsers of the bill for home rule in taxation. The total number of signatures being 483.

"Bulletin No. 11," for January, has gone to press. It contains the law petitioned for, granting home rule in taxation, and a much augmented list of endorsers and petitioners.

The first page of the new "Bulletin" reads as follows:

"In this "Bulletin" some five hundred manufacturers of Rhode Island and many other leading business men declare themselves in favor of local option in taxation. Nearly all of them have petitioned the General Assembly for the passage of an Act which will effect the desired result.

The signers are agreed fully upon two points; first, that the existing system of taxation is radically wrong, and, secondly, that each town and city ought to decide for itself, under the general laws of the State, how its own revenue should be derived.

Reasons for the Law:

These gentlemen ask very little. They only petition for what is already granted and is working satisfactorily in New Zealand, Australia, Canada and Germany. Surely that which is safe and desirable in all of these countries should be permitted under our free government.

An examination of the list of signers will show the cities and manufacturing towns to be very largely represented, and, no doubt, like influential signatures would appear from every town if opportunity had been given. As has been proved in the Western Provinces of Canada and elsewhere, local option in taxation is of quite as great advantage to agricultural as to manufacturing towns.

Local self-government is that system of government under which the greatest number of minds, knowing the most and having the fullest opportunities of knowing it, about the special matter in hand, and having the greatest interest in its well working, have the management of it.

Platform:

Local self-government is the right of a free people and every community is entitled thereto in all matters affecting itself alone.

The method of taxation by which local revenues shall be collected is such a matter, and each city and town should have power to decide this for itself, without being held back by those indifferent to the injustice and dishonesty of present systems."

The Committee on Taxation Laws gave five or six public hearings during the latter part of December, the first one being con-

finied exclusively to the question of local option in taxation. Quite a number appeared in support of the measure, including several prominent manufacturers, and only two spoke against it.

The drift of sentiment at all of the hearings was against the present attempts to tax intangible personal property at the same rate as real estate.

The legislature is now in session and will receive the report and recommendations of the Committee within the next four weeks.

LUCIUS F. C. GARVIN

Lonsdale, R. I.

(BY H. J. CHASE)

Immediately after the State election, last November, I began a canvass for additional signatures to the petition for the local option amendment. With the exception of one week, my work has been confined to the city of Providence. At the suggestion of Dr. Garvin, I have made constant use of the Providence tax book, demonstrating in figures, wherever it was possible, the direct effect that the exemption of both personality and improvements would have upon business.

I have found this method of approach to be much more effective than any appeal based upon general principles. I am able at once to get at what the average business man regards as the main point.

I read in the REVIEW the statement that in New South Wales the land owners whose improvements were good and who were actually using their land for business and residential purposes, generally favored exemption, because they saw that the increase of taxation would fall, not upon them, but, for the most part, upon the owners of unimproved or but poorly improved real estate. I at once came to the conclusion that those people of Rhode Island whose business interests outweigh their interests as land owners would take the same stand, upon being shown with a slate and pencil, so to speak, that they would have to pay no more and usually less, if taxes were levied upon the land alone.

My reading of history is to the effect that

no great reform has ever taken place until a sufficient number of people became aware of the fact that their interests—their material interests, if you please—would be subserved by its accomplishment.

I am ready to go into the ethics of the land question with any man, and not infrequently do so; but the average business man doesn't care to discuss the subject from that point of view—at least, not at the beginning.

I am ready to point out that the direct benefit of more or less reduction of taxation is of small consequence compared with the infinitely better conditions under which business could be carried on. But that kind of talk is too much in the air for the production of an immediate effect.

I find that I can get and keep the attention of the average man by taking the course I have indicated—by showing him, in other words, how he can save a dollar.

Whether it is this method of approach altogether, or because the general interest in the subject is increasing, people appear to be a good deal more inclined to talk upon the subject than they were a few months ago. Then there was more or less difficulty of getting a hearing, even from those who had endorsed and petitioned for local option; but now everybody seems not only willing but eager to go into the question of taxation, and sometimes the interview is prolonged beyond my wishes.

I have some work in two or three smaller towns, Bristol, Warren and East Providence. In these towns there is considerable sentiment against taxing improvements, the reason, probably, being that personal property is not searched for by the assessors quite so diligently as in Providence. The securing of signatures was less difficult than in this city, but I am convinced that when the business men of this State—the manufacturers, merchants, farmers, fishermen and all the others engaged in carrying on its legitimate interests—begin to realize that their interests as business men far outweigh their interests as land owners, the demand for exemption will become irresistible. And I think that the best way to open their eyes is to show them in figures that, as a rule, they will pay less taxes under exemption

of personalty and improvements than they are paying now; that the increase will fall upon the comparatively small class whose land owning interests preponderate.

I do not understand that the results in New Zealand, Australia or Canada have come from any general moral awakening to the injustice and iniquity of property in land; but rather from an actual demonstration of the fact that it is far better for the material progress of the community not to tax business and labor.

My view may not be correct, but it must be remembered that notwithstanding the Golden Rule has been preached for many centuries, Gresham's law, when the conditions are right, will operate just as speedily and effectively today as it ever has done in any period of the world's history.

WASHINGTON STATE

WORK OF JOHN Z. WHITE IN WASHINGTON—
DEMOLISHES A SOCIALIST—INFLUENCING
THE YOUNG.

On his north-western tour, under the auspices of the Henry George Lecture Association, Mr. John Z. White has just ended a three weeks visit to Spokane, Eastern Washington and Northern Idaho. Notwithstanding the holiday attractions and festivities, we have had a very successful educational campaign of a fundamental economic character. He made thirty odd public addresses before our High Schools, Business Colleges, State Colleges and Normals, Churches, Labor and Secret organizations, Political and Economic Clubs.

Our local Charter Revision Committee, composed of all shades of opinions, ranging from the democratic democrat, to the stand pat conservative, are laboring hard to give us a new city charter for inaugurating the commission plan. This committee arranged for a noon day luncheon, with Mr. White as their guest and a public lecture on the commission plan of city government. Mr. White's complete mastery of the subject and his ready direct answers to their many questions, won for him the admiration of its members, many of whom heard him on several other oc-

casions. There had been a decided distrust, on the part of some of the committee, to placing the power of Direct Legislation in the hands of the people without strings on it.

We believe, however, that Mr. White has aided materially in relieving the situation. One of our last city dates was a joint debate with Attorney F. H. Moore, a representative local socialist, in response to a challenge from their local. In his usual easy and forcible manner Mr. White tripped up our socialist friend on every major proposition, around which he endeavored to wind his thread of argument. The Elks hall was filled to its capacity of about one thousand. The machinery question, enforced co-operation, the artificial device for distribution, the lack of incentive to own property when labor gets its full product, the interest question and all the usual arguments of our revolutionary friends were demolished and literally piled into a heap of broken ruins.

Prof. Hart of our south central High school, who has charge of some fifteen hundred young men and women, said that never had a public speaker received such close attention and ready response from his pupils as when Mr. White addressed them on the "Dismal Science." Mr. White certainly has a remarkable and happy faculty for entertaining both young and old on economic subjects, whether or not they have given the matter any previous study.

At Walla Walla Mr. White was tendered a hearty reception by the members of the Commercial Club, among whom he met Mr. L. E. Meacham, an old time personal friend and Single Taxer. His talk on taxation at the noon day luncheon was so enthusiastically received, that by request of the officers of the club, his evening lecture under their auspices comprised both the Direct Legislation and Single Tax lectures. The President of Whitman college at this place told Mr. White to consider himself down for other engagements in their institution as often as he could come to the Northwest.

Prof. Macomber of the State Normal at Cheney just called to inform me that they intended to organize the faculty for the

study of the Single Tax philosophy, since Mr. White's recent visit. He also expressed the hope that Mr. White or some other representatives of the Henry George Lecture Association could make them another visit in the near future.

One of our prominent democrats said that Mr. White and his lecture work was being considerably discussed on the street corners. These are but a few of the many appreciative expressions we have heard.

It does seem that there is no other way of doing such effectual work as that now being carried forward by the Henry George Lecture Association under the organizing genius of Mr. F. H. Monroe.

WILLIAM MATTHEWS.

Spokane, Wash.

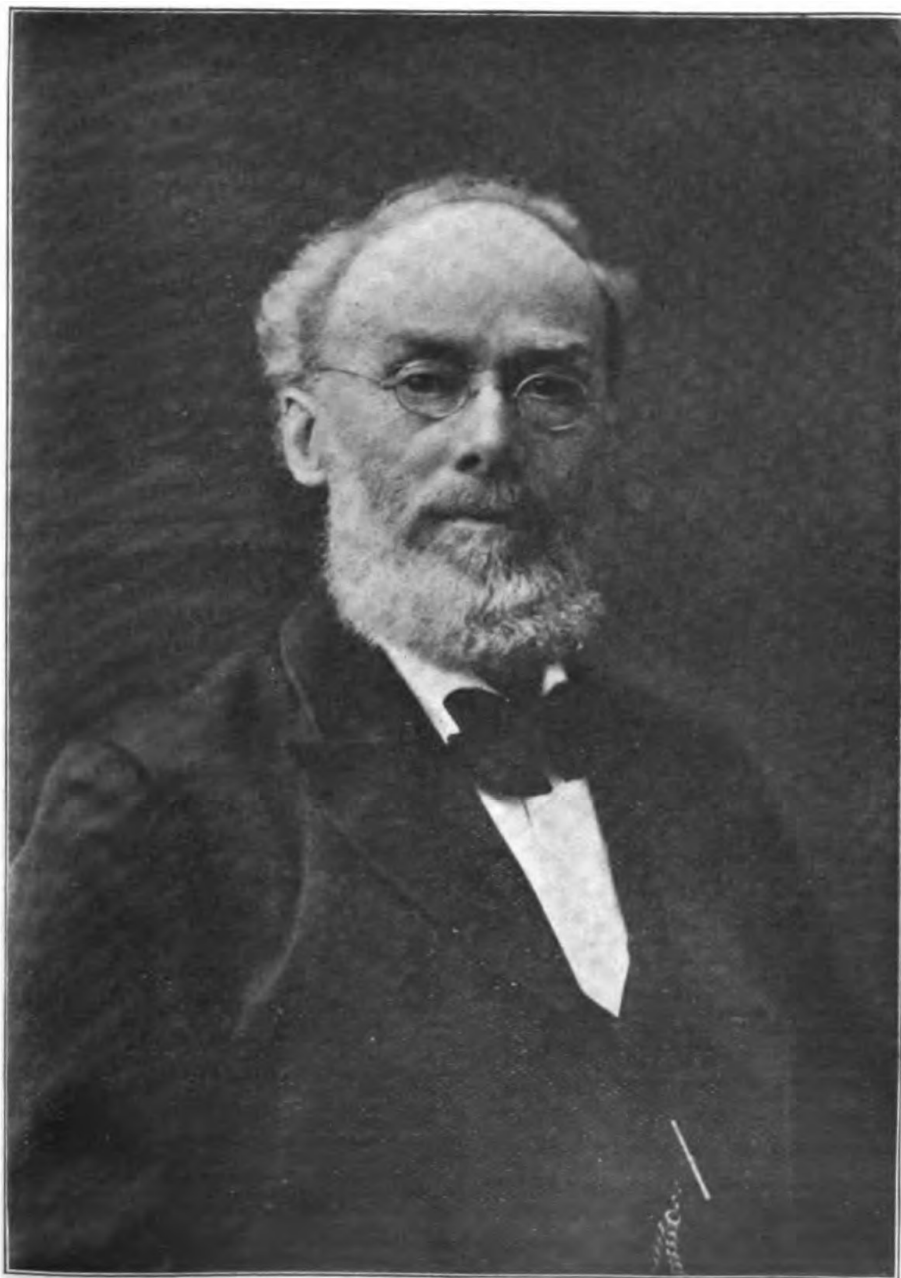
PITTSBURG

Preparations are being made for a Single Tax conference in Pittsburg early in March. It is the intention to make this a representative gathering. The call has been issued by R. E. Smith, president of the Pittsburg Single Tax Club, Warren Worth Bailey, and Chas. R. Eckert.

Those who have already signified the likelihood of their presence are Henry George, Jr., Hon. Tom L. Johnson, Hon. Lawson Purdy, and ex-Treasurer of State, William H. Berry. Arrangements for this Conference are in the hands of M. McNeill, 218 Amanda Ave., Pittsburg.

FAIRHOPE CELEBRATES ITS FIFTEENTH ANNIVERSARY

Fairhope, the Single Tax colony on the shores of Mobile Bay, celebrated the Fifteenth Anniversary of its existence on New Year's Day, with an afternoon "social" at the new Manual Training Building of the School of Organic Education, gymnastic exercises of the school children, tennis and basket ball, and a dinner in the evening, at which President Frank L. Brown presided. The latter began the proceedings by a brief statement of the aims and policies of the Fairhope Single Tax Corporation.



THE LATE REV. SAMUEL BRAZIER

(See page 27)

Singing by the choir of the Christian Church of Fairhope, the reading of a poem, an adaptation of the "Old Oaken Bucket" by Mr. J. M. Pilcher, singing by E. B. Gaston, and the music of harp and guitar and vocal exercises, were part of the entertainment interspersed among the more serious discussion. Among the speakers were Hon. H. F. Ring, the novelist Upton Sinclair, who is spending the winter in Fairhope, C. A. Brothers, of Saskatchewan, Canada, Mrs. J. L. Comings, E. B. Gaston and others.

Letters were read from Jos. Fels, Daniel Kiefer, and others. Letters were received from large numbers of Single Taxers, among whom were Hon. Tom. L. Johnson, Lawson Purdy, J. J. Pastoriza, Dr. M. R. Levenson, and many of the friends of Fairhope throughout the Union.

REVIEWS OF MR. FILLEBROWN'S BOOK STILL COMING.

One of the most gratifying evidences of the progress of the movement is a review of Mr. Fillebrown's *A B C of Taxation* from the *Liverpool Catholic Times and Catholic Opinion*, the representative Catholic organ of Great Britain. It is called forth by the article from the pen of Dr. Ryan in a recent number of the *Ecclesiastical Review*, of which mention has been made in a previous issue. It quotes approvingly the statement of Father Ryan that the Single Tax has never been condemned by the Catholic Church. It also indicates the inevitable progress of the movement to relieve industry by concentrating taxes on land values.

Another lengthy and favorable review is one in the *Nebraska Journal*, of Lincoln, Neb. Its tenor may be gathered from a single quotation: "Mr. Fillebrown's illustrations are so conclusive that the only wonder is that his contentions were not generally recognized before."

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THE BUDGET DINNER IN NEW YORK.

The Budget Dinner given under the auspices of the Women's Henry George League at Kalil's Restaurant on Park Place, New York City, on Saturday, January 8th, was one of the greatest successes ever scored by a Single Tax organization in New York. One hundred and sixty-five persons, all interested in the struggle now on in England, sat down to table, and later in the evening the number was augmented by many who could not come earlier. There was one short period when the entrance to the restaurant looked like a subway opening in rush hour, but the dinner committee and the cafe staff united in handling the crowd efficiently. The very atmosphere was full of expectancy and a spirit of perfect good fellowship prevailed.

The Women's League had perfected plans for a Budget dinner during December, but owing to some arrangements the Manhattan Single Tax Club had in hand, it was thought best to postpone it until early in the New Year. By this change, the League was able to secure Mr. Joseph Fels for chief speaker, although the rest of the programme was carried out as originally planned before Mr. Fels had left London.

It is certain that no Single Tax, or other dinner in this country, ever had such decorations as were upon the walls of Kalil's cafe on Saturday night. They were one of the chief features of the occasion, and consisted of posters of all sizes and colors, duplicates of those used to decorate public walls in England during the Budget discussion in Parliament. They depicted in words and pictures the fundamental wrongs that England suffered in common with the rest of the world, and pointed to the only solution. Just as they woke unbounded enthusiasm there, so they stirred afresh the fires of enthusiasm on Saturday night. Besides these, there were the two banners of the Single Tax movement in New York, both designed and executed by Miss Amy Mali Hicks, president of the Women's Henry George League. The big banner contained a large repro-

duction of the Single Tax emblem, the winged earth, and underneath it the motto "The Earth for All." On the smaller banner was the same emblem but the words were:—

THE SINGLE TAX

Free Land
Free Trade
Free People

and the intertwined letters "S. T."

The meeting was called to order by the chairman, Miss Amy Mali Hicks, after the tables had been removed.

Music was provided by the Misses Goodwin, piano and violin, and the singing was led by Messrs. Jeffery and Shaffer. As the first bars were played, the audience rose and sang the song that thousands have sung in the streets of London during the past year, and sang it with a will, repeating the chorus in an ever-swelling note:

"The Land, the land! 'Twas God who
gave the land;
The land, the land, the ground on
which we stand;
Why should we be beggars with the
ballot in our hand
God gave the land for the people."

The enthusiasm evoked by the song, found further vent in ringing cheers when Mr. Joseph Fels was announced as the first speaker of the evening. Mr. Fels was visibly affected by the welcome he received, and expressed both his pleasure and surprise.

He said in part that the history of the movement in England was the history of the United League for the Taxation of Land Values. When he first went to England, three years ago, and became interested in the work of the League, the papers knew no more than to speak of the proposition as an American fad, and refused to take any notice of the work. Now, every paper in England says something about it at some time, and more than half of them say something all the time. There had been an awakening in England, the like of which had not been seen since the days of the Cobden campaign against the Corn Laws—not exactly a mere awakening, either, but something almost akin to the

march of the saints in ancient times. When one came to think of the marvellous change that had come over the common people, one recognized that the leaders were inspired men. Lloyd-George might well be compared with the belted knights of old—he was the knight of this new crusade and deserved the name of George. In the past eighteen months such a knowledge of the land question had been diffused in England, that Old England—Little England—had awakened never to go to sleep again in our generation or any other.

The land question is almost ablaze in Europe, with England as the beacon light of the world. The continental countries copy her, and this country, too, imitates England, although the imitation is a mild and guiltless one. "England is the freest country in the world," said the speaker. "I can go out in Hyde Park, in London, and begin in the morning to talk. I can begin with religion and go right through the day with socialism, anarchism, land values and get back to Hebraic dogmas, and the policemen will be there to protect me. At the end of the day, when I am tired I can go home, and the next day I can go back and do the same thing, and the same policemen will be there to protect me, and this because England is the country of free speech. Out in Philadelphia because a woman wants to speak she is locked up and must stay locked up, because the men will not learn that women will speak their pieces.

One thing that was done in this Budget campaign, was to get the business men of England to sign a statement that the proposed taxation of land values would not hurt their business. This is the thin edge of the little wedge that will split England open. It is very significant that 300 names were willingly signed to their own destruction, "but it is only fair to say that many do not know what they have signed," added Mr. Fels.

Mr. Fels then told the story of the wonderful posters that have adorned the walls of London. Two weeks before the great demonstration in London, the United League for the Taxation of Land Values got a telephone message from a man with "the Christian name of Isaacs," to the

effect that the Liberal party had fallen down, and what should they do. Translated, that meant that the Liberal party was out of funds and could do nothing more. Back went the answer, "Let us furnish the posters and we'll pay the bills." The offer was accepted, and so the posters took the form they did. They were in reality the posters of the League and not of the Liberal party, and they cost \$4500, and "were cheap at the price."

The English common people, said Mr. Fels, like the common people of this country, read pictures, not words, so they gave the English color printers a chance to do some work, and they showed their preference for vivid colors. The man in the street knew that if he saw a crown and a trailing robe that it meant a "duke," and he could be trusted to throw a "mudball" at it wherever he spotted it. They might not stop to read small print, but if you put the picture of a castle and tailorshop side by side they could see for themselves, and when under these two you put the story of the taxes each paid, you had done some real work, and opened the eyes of the voter.

The League had set people to work to get particulars about different localities to be used in those districts. For instance, in Manchester along the line of the ship canal, they had gathered and published statistics of the increase in land values that went to the landowners, and the increase in taxes and rent that had fallen upon the workers. And people were beginning to believe all they told them, because they knew the truth of their own conditions.

Edward McHugh, said Mr. Fels—and at the mention of his name there was a round of applause—still hale and hearty at sixty, was conducting classes for teaching young Single Taxers how to speak in public, and it was largely due to this that they had been able to hold 92 meetings in one week in England, to discuss the land values clauses of the Budget.

Valuable statistics had been published showing the workings of royalties on coal. They had taken for example a big ocean liner, the *Lusitania*, and found that taking stokers, firemen, engineers and all the corps of workers aboard her, that 333 men earn-

ed \$265 per day, while the landlord, who did nothing, was drawing royalties on the coal used by the *Lusitania*, of \$525 per day. Those were facts that all could understand.

If things like this can win in England, why not in the United States? Three years ago in England the League for the Taxation of Land Values had no press bureau, and only one little paper, *Land Values*. They set to work, not to publish many papers, but to secure a press bureau. *Land Values* had grown, but the greatest growth had been in the press bureau which had managed to so permeate the press of England with notes, that now there were 165 papers in Great Britain which published accounts of their work.

The publication department of the bureau had issued the campaign songs, such as the one they had just sung in sheet music, and good sheet music, too, for a penny each, and more than a thousand had been sold the first week. Since then they had gone like wildfire.

Mr. Fels then made a plea for the support of the Fels Fund here. He had given no more in England than he had given here, yet this great progress had been made there, and it was due chiefly to the fact that the Taxation of Land Values League had been going on with this work steadily ever since Henry George had gone over there in 1883. More concerted action was needed here. Out in Cincinnati a man with a Hebrew name well known to us all was at that moment driven half distracted with anxiety. He did not know where to turn to raise the \$12,000 still needed to complete the fund it was proposed to raise to carry on this work. Who would help? It was an opportunity; who would respond?

At the close of Mr. Fels' address it was announced that twenty minutes were allowed for questions which Mr. Fels would answer.

Somebody asked if it was true that any bargain existed between the Liberals and the Laborites to the effect that a Labor candidate would not be run where there was a chance of electing a conservative in case of a three-cornered fight?

On the authority of the best loved man in England, Keir Hardie, said Mr. Fels,

I may state positively that there is no bargain, nor would he make such a bargain. They have been caught that way too often for it to happen again. But it is true that where there is no chance to elect a Laborite, no candidate will be put in the field. But the Liberals will not withdraw for a Laborite. In the eastern part of London, Stopford Brooke is the Liberal candidate. He has been a member of the House and has done nothing. The Labor candidate in that district is George Lansbury, a man of the Hardie type. Will Brooke retire to ensure Lansbury's election? Not he, and so Fels and other land values men would vote for Lansbury.

Other points brought out by different questions were:—that so much could not have been done in this campaign had it not been that the Laborites had kept their promises to the people; that the socialists had done a good work in stirring up discontent; in this country they were beginning to think in terms of Karl Marx, in England they were further along and were working for freeing the land first; that although the Fabian Society had done good work in the past it was today composed of 1600 dilettante gentlemen—that even Shaw, when asked to return from Algiers to preside at a meeting in support of the Land Values Taxation clauses of the Budget, had replied "that he did not know any more about growing potatoes than the average man knew about heaven and did not want to grow potatoes," etc.; that the Fabian Society's chief function now was to give teas "innocuous to themselves, but enervating to others"; that the psychological moment had arrived in England and had been seized; that it had apparently not yet come in this country, but that they should be ready for it; that the campaigns in Oregon and Rhode Island had offered splendid opportunities for work, but that the response had not yet been general.

The Chairman in introducing the next speaker said that before the League knew that Mr. Fels was coming to America, it had planned a "Budget Dinner" and arranged its programme. The coming of Mr. Fels had been recognized as an op-

portunity to get direct and valuable information concerning the present situation, therefore, he had been given first place on the programme, but from this point on, the original plan would be followed. During the Monday afternoon readings, which the League was conducting this winter, reference to the English situation had been numerous, and it had come about that one of the League members had been able to give some important information as to British methods of conducting public affairs. It had been decided that these same points might prove of interest to other workers, who had not had the same opportunity to acquire this information, and the Chair would therefore call upon Mrs. Ella M. Murray, who might be able to tell even Mr. Fels some things that he did not know.

Mrs. Murray outlined the growth of the Constitution, which she declared consisted not only in numerous statutes enacted from time to time as necessity dictated, but still more in customs, conventions and even traditions that had come to have as binding effect as recorded laws. The British Constitution had not been created but evolved out of the experiences of the people, and had thus kept alive a spirit of vigilance in defending rights that, according to Lowell, had made Great Britain "one of the most highly individualistic countries in the world." The three branches of government—the Crown, the House of Lords, and the Houses of Commons—were next dealt with, and their composition and development set forth. The evolution of the franchise, the varieties of franchise now in vogue, the Constituencies and their representation, the Parliamentary parties, the methods of elections, the privileges and liberties as well as the restrictions of a "responsible ministry" were all described before the development of the powers of the House of Commons and the nature of the Budget were taken up.

After describing the political duel in the House of Lords on the 23rd of November, when the Budget was rejected, Mrs. Murray said:—"Though we in this country sometimes fear we are expecting too much of the English people in this crisis, yet if we remember that they are the same people who won the Magna Charta from an unwill-

ing king; who deposed a monarch and erected a Commonwealth; who carried the Great Rebellion of 1688 to a successful conclusion; who secured the passage of the Reform Bill of 1832 and its successors of 1867 and 1885, our hopes rise higher. It is *England* which is battling for the rights of its people—Little England, of whom one of your poets has said:

"England!—the name has bulwarks in the sound,

And bids her people own the State again;
Bids them to dispossess their native ground

From out the hands of titled noblemen,
Then shall the scholar freely wield his pen
And shepherds dwell where lords keep castle now,

And peasants cut the overhanging bough."

The reports of the campaign bring encouraging stories. When the Lords essay to defend their action, they are met with the cry "We want the Budget," and thousands in the streets of London sing the song we sang to-night. In view of all this, is it too much, that I, a daughter of that mighty race, should say of England, though power and privilege press her hard—what Shakespeare said many years ago:—

"We yet shall make them rue,
If England to herself do but stand true!"

Mr Bolton Hall, the next speaker, was greeted with a hearty round of applause and said in part: It used to irritate me when people would say, "What are you Single Taxers doing? I don't hear much about Single Tax now," but it doesn't irritate me any more, for I know that all impatience, irritation and unkindness is only a lack of understanding.

To the doubter who thinks no progress is being made we may reply: You do not read the English papers? They will tell you what the Single Taxers are doing through the Budget. The land values clauses of the Budget are awakening interest. The people of England are learning that it is not merely a theory but a fact, a condition, and it is a fact that not only agitates England but is beginning to disturb all

Europe and must shortly agitate us. I don't know what we ought to do. When I asked that question of Mr. Fels earlier this evening, I was in hopes that he out of his concrete, business experience could give us some practical advice. We are working in the Rhode Island campaign, just as a dozen years ago a noble band of men conducted a magnificent campaign in Delaware. We have tried every means of successful advertising, and yet the moment has not come.

People often ask "What do you think is going to be the outcome of this thing in England?" Fels thinks it is going to win. I do not know, for I am not well enough acquainted with the conditions there, and I don't care. The great thing is that the question has been raised and the people aroused. Lincoln said "no question is ever settled until it is settled right," and if this question of the land is not settled now, it will result in an increased agitation that will lead to its settlement. Long ago the torch was lighted and still burns. When Latimer and Ridley were bound to the stake Latimer cried "Master Ridley, by God's grace, we shall light a candle in England to-day that shall never be put out." Henry George lighted a torch that would never be extinguished and its light must enlighten the world."

Mr. George L. Record, the well-known "insurgent" or "new-idea" Republican leader in New Jersey, said he had not come to speak, but to listen to Mr. Fels. For thirty years he had been possessed of the longing to learn what was the practical thing to do. He had found that nothing could be done in a hurry. What could be done must be done slowly. There was no progress to be made except along the lines followed since Henry George put out his book. Fundamental work was done along two broad lines. The first was by the diffusion of information, the line followed by propagandist, the Wendell Phillips and the William Lloyd Garrisons, and with this work well performed the psychological moment we looked for would come, and with it the great leader. But the great leader of a great party was not yet born. In the mean time, we neglected the other broad line, that of practical politics. This was the only line along which progress could be made by in-

serting the thin edge of the wedge as in England. The mass of the people did not know what to do to relieve their conditions, but the practical politicians were doing the work for them. All over this country there was agitation, a growing agitation for more effective municipal government. People were awakening to the importance of home rule in municipal affairs. They had introduced into the Jersey legislature a bill providing that any municipality might exempt personal property, or any kind of property from local taxation. Working in this way, opposition was minimized, and the end more surely obtained. If the Single Tax proposition was even to take its place in politics it must be secured through the domain of practical politics. No new party was needed for this. If a tithe of the energy now expended were put into getting somebody nominated, it would count for something. The natural way was to follow the line of least resistance, and it was not necessary even to mention the Single Tax, and yet if Single Taxers were in the legislature they would be in a position to take advantage of the little psychological moments as they arose. One field was as fruitful to work in as another. There was no easy spot, and the man in New York could find work to his hand here without going either to Oregon or Rhode Island. They could but go on as they had done before, each doing his little bit in the best way he could. They must simplify the machinery, get the ground cleared, so that they would be ready for the leader when he appeared. "No great idea," said Mr. Record, "has ever triumphed at once, certainly none of such magnitude as this. Lincoln Steffens recently told me that during his investigation he had found that wherever men were fighting graft and endeavoring to bring about a better condition in public affairs, every last one of them was a Single Taxer but saying nothing about it. Whether this great dream comes true in our day or some other, it must come, for as Emerson has so beautifully put it, what "today is the dream of the philosopher, tomorrow is the creed of the persecuted minority, and soon becomes the accepted faith of the nation."

By special request, at this point Mr. Fels

explained the land clauses of the Budget. The audience now demanded again and again that Frank Stephens be heard. The Chairman explained that Mr. Stephens had asked not to be called upon, but the audience would not take "No" for an answer, so Mr. Stephens was prevailed upon to respond. Mr. Stephens' theme was personal responsibility; the responsibility of one man and one woman for all the conditions existing, responsibility for doing each his own part at all times and under all circumstances. When we considered the problems pressing upon us for solution today and realized that we Single Taxers were the only ones who really knew what would solve them, we must feel the responsibility of that knowledge. For some that responsibility was increased by the privilege they had had of growing up side by side with—for so I must confess he seems to me, said Mr. Stephens—"the greatest man that ever lived, Henry George. I, at least, know none greater. We have known the other great leaders, McGlynn, Croasdale, Garrison and Arthur Stevenson, and today we have the privilege of working side by side with the leader of the movement on two continents at the same time. When I think of the present condition in England I am almost ready to say with the High Priest of old "Lord, now lettest Thou Thy servant depart in peace, for mine eyes have seen thy salvation." But these privileges increase our responsibility to bring about better conditions. We must fight to the death if need be. Mr. Stephens recited an incident of suffering and death that stirred the hearts of his hearers: It was a bitter cold on Tuesday night, he began, and I, who had a meeting to attend in Brooklyn, felt it keenly though warmly wrapped. On that night an old man of sixty found wandering in a desolate waste a young man of twenty-eight. The young man had on only trousers, vest, coat and hat; although the weather was so biting there were no underclothes or overcoat to shield him from the sting. The young man was almost exhausted, and the old man took him in charge to guide him through this desolate waste. And where was this desolate waste? Why, here, in your great city of New York, and the old man took the young one to the bread line at 19th street

and East River. There he found many others standing waiting for their loaf and mug of coffee. The young man was nearly gone, and the old man pushed him forward ahead of those already waiting as he cried "Give him food; he is starved, he smells the coffee and cannot wait; give him food at once," and as he pushed the young man forward, urging his claim, the old man himself fell. They stooped to raise him, but he was dead—dead of starvation. And while these things can happen in New York there is work for each of us to do, and the responsibility is laid upon each of us personally so to do his share that these things shall become impossible."

Mr. Stephens then referred to the old Delaware campaign, memories of which were freshly stirred by the campaign hymn that was to be sung tonight. He hoped that the desire of the Women's Henry George League might be fulfilled, and that hymn become the battle song of the present army of workers.

It was not known to many present, that the song to the tune of Marching Through Georgia which was so lustily sung at the close of Mr. Stephens' remarks, was composed by him during the campaign in Delaware a dozen years ago, and sung with great effect at public meetings by that brave band of workers. It had been adopted for the present and all future occasions by the change in the refrain from "Delaware, my Delaware" to "America, America!"

As the first notes of the orchestra were sounded, everybody rose and joined in the inspiring words of the song.

So in a burst of enthusiasm the "Budget Dinner under the auspices of the Women's Henry George League" was brought to a close.

E. M. M.

CABLEGRAM FROM JOHN PAUL.

From Churchill's speech last night: land reform and free trade stood together, they stood together with Henry George, with Richard Cobden and they stood together in the liberal policy.

PAUL.

H. MARTIN WILLIAMS.

(See *Frontispiece*.)

H. Martin Williams, whose name is familiar to Single Taxers and reformers throughout the country, by reason of his activity and prominence as a propagandist on the subjects of land and tax reform, and whose story of "Land Monopoly" is now running in the *REVIEW*, was born in Knox County, Ohio, August 7, 1840; was educated in the common schools of his native country, and the Johnstown High School in Licking county. He taught school for a number of years; began taking an active interest in politics during the Buchanan-Fremont campaign of 1856, and four years later took the stump for Stephen A. Douglas, making 65 speeches during the campaign. He was admitted to the bar in 1867, and practiced law in Crestline until his removal to Missouri in October, 1869.

On his removal to Missouri he settled at Holden, and continued the practice of law until 1874, when he gave his entire attention to the newspaper business, and the delivery of lectures and speeches on political and economic questions.

Mr. Williams has been an active participant in every political campaign since 1856. He has spoken in half the states in the Union. He has always been identified with the Democratic party except from 1878 to 1888, during which period he was an active and prominent member of the Greenback-Labor party.

His attention was first called to the importance of the land question and the evils of land monopoly in 1867, when he became connected with the revolutionary movement of the Irish in America, to liberate their native country from English misrule and oppression, but it was not until 1880, when he read "Progress and Poverty," that he began to comprehend the true relation of man to the land, and the evils resulting from private ownership of land.

But the story of his conversion to the grand philosophy and teachings of Henry George is best told by Mr. Williams in his own words:

"In the spring and summer of 1880, I

was editing the *Greenback News*, at Springfield, Missouri. Col. Homer F. Fellows, who was then mayor of the city, came into my office one morning, with an unusual expression of delight and satisfaction on his face. His first words were: 'Williams, I have just finished reading a most remarkable book. It is a treatise on financial and industrial depressions, giving their cause and prescribing a remedy; and I believe it gives the solution of the whole financial and labor problem.'

" 'What is the name of this wonderful book, and who is its author?' I asked.

" 'Its name is "Progress and Poverty," and its author is a man Henry George, of San Francisco,' he answered.

"The result of this conversation was that I borrowed 'Progress and Poverty' of Col. Fellows, and read it within the next two weeks. Before I finished reading it, problems that had been vexing me for years became as clear and plain as the noon-day sun, and when I had read the last chapter, I felt that, in an economic sense, I had been 'born again.'

"The following year, I became associated with Major W. H. Current (now one of the superintendents in St. Louis, of the Metropolitan Life Insurance Company,) and we made the question of land-reform a leading feature of our paper. In the years 1883-4-5 I delivered a number of addresses in different portions of the state on 'Land Monopoly, Its Rise, Growth and Danger, and the Remedy,' in which I attacked private ownership of land, and made as plain as I was then able to do, the theory and philosophy of the Single Tax."

Mr. Williams removed to St. Louis in May, 1886, and was one of the pioneers in the Single Tax movement in that city. He was one of the organizers of the old Anti-Proverty Society, and of the St. Louis Single Tax Society, of which latter organization he was president from October, 1896, to October, 1897. He was a member of, and secretary of the committee of the St. Louis Single Tax League, appointed under a resolution offered by Mr B. C. Keeler, requesting the superintendent of the census to institute an investigation into the farm mortgage indebtedness of the United States, which investigation disclosed a most re-

markable condition as regarded the mortgage indebtedness of the farmers and home owners, and furnished to the students of social and economic conditions in the United States, almost invaluable data and statistics. The Committee which performed this work, was composed of Mr. Bronson C. Keeler, the originator of the idea of bringing influences to bear upon the Census Bureau to undertake the investigation, Mr. Hamlin Russell and Mr. Williams.

Mr. Williams was a delegate to the first national Single Tax conference, held in New York, Sept. 1 and 2, 1890. He took part in the Delaware campaign during the month of August, 1896, and also in the mayoralty campaign in Greater New York in 1897.

In April, 1901, Mr. Williams moved from St. Louis to Jefferson county, Illinois, near Woodlawn, where he has since been engaged in conducting a poultry farm, varying that work by the making of speeches and writing articles for the press, to which he is a frequent contributor. He looks forward to being able in the near future, to give his whole time to the Single Tax movement in the lecture field, to which line of work he will bring a mine of information on political and economic questions, and the experience acquired in nearly fifty years of public speaking.

DEATH OF DR. W. S. BROWN.

The death of Dr. W. Symington Brown, of Stoneham, takes away another earnest worker from the ranks of the Massachusetts Single Tax League. Dr. Brown's conversion to the cause dates back to the Anti-Proverty days, the early enthusiasm of which he shared. Later, he was one of the speakers in the memorable "Wakefield Campaign," which was the first broadly organized attempt in Massachusetts to interest the people; to make the Press realize that there was something worth while behind all this talk about Single Tax.

That was fifteen years ago, yet even at that time Dr. Brown presented an almost venerable appearance, with his snowy hair and beard, surmounting a face that was marked for its purity of expression, and

almost youthful freshness. He lived to see the cause he loved enter the arena of practical politics in England; to see it influencing thought in every direction at home, and then, like Job, "being old and full of days," he passed to join the great majority.

WORK OF THE MANHATTAN SINGLE TAX CLUB.

It is an inspiring record of past achievement and suggestions of work for the coming year that the Manhattan Single Tax Club has issued and mailed to every Single Taxer in the vicinity.

In the work done during 1909 is included the Spring and Summer out-door meetings conducted every Tuesday and Friday evenings by Joseph Fink on the corner of 125th St. and Seventh Ave.; a record of indoor meetings; interesting facts regarding the distribution of literature, the work for the \$3,000 exemption bill, the mass meetings conducted by the club at Cooper Union for publicly-owned subways and advocacy of the "assessment plan" of defraying their cost; and the work for the exemption from computation of the debt of the city of all bonds issued for the construction of revenue-producing properties.

That portion of the Club's report devoted to "pending and projected work" is not less inspiring. For what has been accomplished it would be invidious to select any single name for special mention, since so many have contributed their share of work and enthusiasm. But we cannot refrain from indicating three of the members especially deserving of our thanks: Joseph Darling, for the preparation of this report that is before us, Joseph Fink, for yeoman's work in conducting the out-door meetings, and President Leubuscher, for unfailing attendance, splendid efficiency as a presiding officer, and princely liberality whenever the club needed to do some special work.

The Bayonne N. J. Daily *Times* prints part of a letter from Wm. Bradford DuBois addressed to James D. Holden of Denver, Colo., who has just published a book on the Money Question.

PROFESSOR ROBERT BRAUN, OF HUNGARY, TALKS TO THE MANHATTAN SINGLE TAX CLUB.

The first regular meeting of the Manhattan Single Tax Club for 1910 was held on the evening of January 6th. It was largely attended; at the conclusion of the regular business Prof. Robert Braun, of Hungary, gave the members a short talk.

Prof. Braun, who is making a trip through the country, is a very young man, quiet, clean-shaven, and thoughtful. His English is excellent, though he has not yet wholly mastered it. But with diligent care he seeks the inevitable word, and it is surprising how often he finds it—oftener, indeed, than those who excel our friend in fluency.

Prof. Braun has done excellent work in Hungary, having translated *Protection or Free Trade*, which, with the help of Mr. Jos. Fels, he was enabled to publish.

Prof. Braun said in part:

"Emigration is generally ascribed to over population. Close investigation proves, however, that Hungary in place of supporting her present population of 20 million could actually support 100 million. But as about one third of the country is owned by one thousand families and as the land once owned in common has become in great part private property, the peasants find it hard to make a living. The increase of great landed properties and the gradual decrease of common land has lowered the margin of cultivation, and this lower margin has resulted in lowering wages.

"For these evils the peasantry propose two remedies, emigration, and limitation of the number of children. Both remedies are strongly disapproved by the landed interests. Landlords use all their influence to check emigration. They endeavor to enlist the working power of the laws to compass these ends. But legal measures seldom prevail against economic laws. So many of our people find their way into far and strange countries, most of them into America. The law of emigration is easily explained. The margin of cultivation is higher in America than in Hungary, and so population moves, as it

always does, toward countries where wages are higher.

"The remedy for this evil is just as clear as its reason. If we really want to do away with emigration there are ways to stop the further lowering of the margin of cultivation by the preservation of common lands, or to increase the margin of cultivation by efficient taxation of land values."

Concluding Prof. Braun said: "America exercises as yet little influence on European ways of thinking. It is almost impossible to name any American statesman, scientist or artist whose influence has traveled beyond his own country. There is, however, one exception, Henry George, whose influence throughout Europe is to-day greater than that of any of his countrymen—greater in Europe than in the land of his birth."

WHICH IS THE OLDEST SINGLE TAX CLUB.

Mr. C. J. Buell, of St. Paul, whom all our readers know so well and favorably, writes a pleasant letter to the *REVIEW* questioning our statement that the Manhattan Single Tax Club is the oldest Single Tax organization in America. He points out that the Minneapolis Single Tax League has had a continuous existence since the Summer of 1887. It was first known as the Land and Labor Club and was the first of several clubs under that name to do good work for the cause. It afterwards developed into the Minneapolis Anti-Poverty society. It soon became the Minneapolis Single Tax League, and has been back of the movement for many years. For about fifteen years ex-Senator Stockwell has been the leader and head of the work until it is now hard to find a progressive man in Minneapolis who is not familiar with our doctrines. Thus far Mr. Buell.

Nevertheless, the Manhattan Single Tax club dates back further than this, for all the members of the original club comprised in 1886 the membership of the Tenth Assembly District organization of the United Labor party of this city. In 1887 the Single Taxers of the above dis-

trict organization banded themselves into the Ninth Congressional District Free Trade Club, which after a short time became the Manhattan Single Tax Club, which continued to this date, always doing effective work for the cause, always in the forefront of the great conflict for economic truth and righteousness.

MEETING OF THE FELS COMMISSION.

The members of the Fels Commission met at the Hotel Collingwood in this city on December 30th. Those present were Messrs. Lincoln Steffens, Frederick C. Howe, Bolton Hall, Joseph Fels, and Daniel Kiefer. A telegram was read from Mr. J. H. Ralston saying he was unable to be present because of the condition of his health.

Mr. Daniel Kiefer, the acting treasurer, made his report ending Nov. 30, and asked that his books be audited. He was directed to have it done and certified to by some one competent in Cincinnati.

After having listened to a report of the financial condition of the *Public* and the *SINGLE TAX REVIEW*, it was unanimously resolved to accord those publications the needed help.

An address prepared by the Hon. Frederick C. Howe was read, to be sent to persons interested in education and to those in public life, with a view of interesting them in the Fels Fund. Mr. Howe was asked to confer with Mr. W. G. Eggleston in the final preparation of this address, and to contract for the printing of twenty-five thousand copies to be done in excellent quality and style and with the approval of Mr. Howe.

Mr. Hall was again delegated to disburse the funds necessary for the campaign in Rhode Island. Mr. Hall will make requisition to the Treasurer for the money as needed.

The action of the Commission at its original meeting to provide funds for the Oregon campaign was ratified. Regarding literature for the Oregon campaign the Chairman was instructed to advise Mr. U'Ren to proceed with the preparation of such literature as might be needed without

waiting upon the action of the Literature Committee.

Regarding Missouri no action was taken as to the mooted programme in that state, there being no formal communication before the Commission.

The Literature Committee comprising Joseph Dana Miller, Henry George, Jr., and Bolton Hall was discharged with thanks. After discussing the printing of literature and the establishment of an effective press bureau, it was unanimously resolved that the matter be left in the hands of Mr. Steffens, his acts to be subject to the approval of the Committee.

Discussion of ways and means for the collection of the balance of the fund resulted in the Commission authorizing Mr. Hall to engage a solicitor for a trial period, and to proceed in an experimental way.

Instead of a formal statement to contributors regarding the work of the Commission to date, as also the Treasurer's report, the chairman was directed to prepare a simplified statement for the *Public Review* and *San Francisco Star*.

CHICAGO.

Work has begun in Chicago in real earnest with the reorganization of the Single Tax Club, and the unanimous election of the following officers: President, Henry H. Hardinge; Vice Presidents and Chairman of Committees, A. A. Worsley, Otto Cullman, George A. Schilling, Edward C. Moeller, John Weiler, Geo. V. Wells, Chas. Ciliske, and Frederick H. Monroe. The Treasurer is Geo. C. Olcott and the Secretary is A. Wangemann, the indefatigable.

A number of successful lectures have been given.

Mr. Thos. Hunt, of Kennedy, Ohio, an old time Single Taxer, has an article in the *Vineland* (N. J.) *Independent* deprecating the statement of a correspondent in a recent issue of the *SINGLE TAX REVIEW* that the purpose of the reform is to abolish the private ownership of land. Mr. Hunt says: "The Single Tax is to achieve the private ownership by the greatest number of people and that number is simply the total number of those who want homes and farms."

SOME OBSERVATIONS IN ONTARIO.

(For the Review.)

I am puzzled to find a figure to accurately express conditions over here in Ontario, so that the general relation of people and laws shall be adequately understood by those unfamiliar with the conditions. Jesus' saying of "The blind leading the blind into the ditch" seems best to express it. All over the province one is struck with the failure of both people and leaders to associate bad conditions with bad systems of taxation; contenting themselves with growls and complaints at the administration of affairs, rather than looking into affairs themselves to see where the motive force lies.

The assessment act provides that land and improvements shall be assessed at their real value, of course leaving each assessor as the sole judge of the value, with the right to appeal to the court of revision if you don't like it; an alternative just exactly as good as none at all to the average man. Then a certain per cent. of the land and improvement is added as a business tax. Then an income tax is thrown in for good measure and on all this a rate is fixed to raise the necessary amount of money. The result is, of course, that the value of land not being visible, year after year is left unaffected, while the burden is carried by taxes on improvements and the business tax. A case in point will illustrate the whole system:

A young man, we'll call him Jones, because that is not his name, in a little town not far from Toronto owned for some time a lot assessed as rural land, because unimproved. In due time Jones met and married the one woman in the world for him and with their joint earnings they began to improve that rural lot, putting up a neat little cottage, chicken house, barn, etc.; then they moved in, put in a garden, a lawn, and made them a home. There were dozens of other rural lots all around them, only different in that they had no improvements.

The assessor all this time was watching, however, for well he knew his hour was come to make Jones feel the outraged hand of the public wrath for being such a fool as

to marry and improve a home when he might just as well have become a *weary willie*, and sponged off his fellows. For measured by their moral intelligence these laws that tax men for their industry only recognize one good citizen, the idler. All others must pay, the price. So he first of all raised Jones' lot to a town lot, at so much a foot, then to make the poor dolt realize his offense against society he raised it again to an improved town lot, then he put in the house, the barn, the chicken house, the fences, everything at the cost price. The only thing that escaped was Jones love for his wife, and it isn't a sure thing they wont find a way to get at that. The bill was presented to the industrial criminal with the alternative that he must pay or have his house confiscated, and pay he did. But in order to do so, he had to borrow money and begin his married life by feeding the maw of a money shark. But the end is not yet. These hustling young men who marry and work and build must be taught a lesson else we should soon have a state of society without paupers and tramps. So the town council takes a hand. They come out and view Jones' pernicious efforts to improve the landscape and they say: "These people out here ought to have a side-walk, to go with this new house of Jones', so they decide to lay down a good new cement side-walk, which they do, and on Jones' side of the street put down cross walks for all the Wearies, Hobos, and Sloths on the other side without expense to them and then they send to that scoundrel Jones a bill for Sixty per cent. of the side-walk. We understand that Jonesie and his bride have taken to the bush until she gets her trousseau worn out, else the assessors will get that, too.

Mark you! Of all thieves, the state when it starts out to be, is the most ruthless, most void of justice, most insatiable in its demand, most heartless of consequences, most demoralizing in its moral results.

However, a hundred years or so of this dishonest system of fining men for their industry has evolved a generation which considers it necessary and fundamental that individuals must be renters and servants for others, forgetting that the law

of God is that a man must live by his own labor.

Look but for a moment at a few cases in point. A certain city lying at the foot of Lake Ontario, with immense natural advantages, with a long water front, plenty of land about and situated on the main line of the Grand Trunk, a dozen years ago began to reach out for factories. It first of all bought 500 acres and set it aside, then it offered bonuses of land to the factories, which they hurried to accept. Then at the instance of the realty speculators a by-law was offered to exempt these factories from taxation for a term of 20 years. The referendum of these by-laws is compulsory in the province, praise the Lord! When the vote was taken the people of the town voted "No" to a man almost. Isn't it fine sometimes the way the people do things when they get a chance? The speculators not to be outdone, however, took the matter to the legislature by the gum-shoe route, and with the connivance of the attorney general fixed the assessments upon these factories. Take the biggest as an example, the International Harvester Co., whose land and plant is easily worth \$2,500,000, at a \$10,000 valuation, and the old township rate of $8\frac{1}{2}$ mills! The rest of the city pays twenty six mills. This state of affairs is to continue for 20 years. But the end is not yet. These companies then through these same agents acquired the remainder of the city's factory land and have built houses all over them which they rent at the highest possible figure to the good people of the city, paying upon the old township rate. When I asked a member of the council why they did not play fair and have the legislature fix the value of the average dwelling house at fifteen cents with the old township rate he only laughed and said, "Well, it would be a good idea." There you have the situation, the city has no more land, the improvement tax is so high that the growth outside of these factory sites is practically nil while everybody points to everybody else in a sort of municipal round robin saying, "He did it; I didn't!"

Another bad case is a certain little city further up the peninsular which became the site of the Michigan Central railroad

shops. The municipality gave them two hundred and fifty acres in the heart of the city, upon which the shops and yards are built, with a value of something over \$2,000,000. When tax day came around the company flatly refused to pay except upon the land, which, under a threat of moving away, the city accepted a total amount of \$3,750. The amount under the same assessment as the rest of the city would have been \$15,800.00. When I asked a councilor why the council did not play fair and exempt everybody else's improvement, so that the men who work for the company would be equally favored with the company, he only glared at me. These abuses have produced a reaction until everybody is anxious for a change, the press, the pulpits, the merchants. When you mention the Single Tax people want to know about it. Since beginning our campaign several months ago, the petition has grown from sixty to over two hundred and thirty municipalities. We are now putting out about four hundred press notices a week to as many papers, which with scarcely an exception are endorsing our work.

FRANK E. COULTER.

S. Tideman, of Peru, Ill. has a letter in the *Daily Post* of La Salle condemning the proposed primary law.

Richard Plaut has been elected member of the Los Angeles City Council. The Council of nine members together with the mayor constitute the ruling power of the city.

Last Fall Mr. Wm. McNair, Single Taxer of Pittsburg, was Democratic nominee for district attorney, and though the city is hopelessly Republican, actually succeeded in frightening the opposition by the vigorous campaign that he waged among the workers, ably assisted in this work by R. E. Smith and B. B. Mc Guinness. Next Fall it is proposed to carry on the same fight in the congressional contests, with Free Trade and Federal Revenue by a Direct Tax on Land Values as the slogan.

NEWS—FOREIGN.

GREAT BRITAIN

SPLENDID SPEECHES BY MEMBERS OF THE GOVERNMENT—POOR SHOWING MADE BY THE DUKES ON THE HUSTINGS—ENTHUSIASM LIKE THAT OF THE OLD ANTI-POVERTY DAYS.

The great political campaign carried on in Britain during the past few weeks has been the most instructive and the most encouraging which has taken place for many a long day.

Prime Minister Asquith, Chancellor of the Exchequer Lloyd George, Winston Churchill, Alex. Ure and E. G. Hemmerde are the men who have done most to instruct and educate public opinion. It is impossible to overestimate the value of the speeches delivered by these leading statesmen. The encouraging feature of the present political situation is the keen interest now being taken in the land and social questions. From the proudest duke to the humblest day labourer our people are now fully aroused to the supreme importance of the issue at stake in this election.

The most amusing thing in this campaign is to see the way the Dukes and Lords have come out into the open in defence of their unjust privileges. Nothing better than this could have happened for the cause of progress. This is exactly what every good Radical has been praying for for years and now that the opportunity has come we are seizing it and turning it to the best advantage.

One can honestly say that the way the people have treated our greatest aristocrats when on the political platform has come as a surprise and must have been a great shock to these worthies. They have had to submit to being heckled, contradicted, laughed at and jeered at. The public performances of the noble Lords have now come to an end, as may be seen by the following announcement in *The Daily Chronicle*, January 11th:

"No more performances.

The Wild Peers Variety Company,

which has lately been touring the country in the enormously successful misrepresentation of the people's friends, or the backwoodsmen come to town, disbanded on Saturday evening, much to the regret of the Liberal Party, whose cause their many excruciatingly funny performances (with the comic unrehearsed effects) have done so much to assist.

The many sackfuls of letters received from delighted audiences in all parts of the country testify to the general amusement their dramatic efforts have caused, and the rollicking fun they have gratuitously provided for a people who had not hitherto credited them with such a seemingly exhaustless fund of humorous business and comic relief.

If the majority of the star turns were tinged with unnecessary vulgarity the fault will, perhaps, be condoned when it is recollected how indefatigably these noble performers have worked to add to the hilarity of the nation at much personal inconvenience, and in the blessed cause of Charity.

It is regretted that time would not permit of their giving a performance of the little Play on the People, especially written for the occasion, entitled, "What the Publican Wants."

In view of the above announcement the *Daily Chronicle* feels sure its readers will make due allowance for the absence of many columns of highly diverting political performances which has done so much during the last few weeks to enliven its pages.

Yesterday, Jan. 10th., saw the dissolution of the most Democratic parliament of modern times. With the King in Council at Buckingham Palace, and the same council ordained, the new parliament should assemble at Westminster on Feb. 15th. The constitution of the last parliament at its dissolution was as follows:

Liberal and Labour	418
Conservative	168
Nationalists	83
Socialist	1

670

Taking into account the democratic

wave of feeling which is now sweeping over the country and looking at the above set of figures, it is inconceivable that the final result of the election which begins on Saturday can end in anything but a substantial working majority of Liberals in the new parliament.

While some Tories are nursing the hope that the Radical majority will completely vanish at the polls there is certainly nothing in the public meetings or general sentiment of the country to indicate such a catastrophe. And looking at cold figures one finds that the Tories have to gain nearly two hundred seats to obtain a working majority. All Democratic and many Tory election experts consider this to be beyond possibility. Henry George, Jr., who is now in this country and who has heard Lloyd George speak at some of his big meetings, told the writer the fire and eloquence with which the speaker preached pure doctrines, and the fervour and enthusiasm of his audiences reminded one of the old Anti-Poverty meetings. This opinion from one of Henry George's experience is most encouraging and the fact that such a sentiment pervades British politics will be as gratifying to the readers of the Review as to the writer.

F. SKIRROW

London, ENG.

ITALY

LAND TAXES IN ROME AND OTHER PARTS OF ITALY—NEW BUILDINGS EXEMPT FOR A PERIOD OF YEARS—TAXATION LEVIED WITH A VIEW TO PREVENT EXCESSIVE SPECULATION IN LAND.

Second series of memoranda and extracts relating to land taxation and land valuation prepared for the Chancellor of the Exchequer.

Presented to Parliament by Command of His Majesty.

Report by Dr. Betts, Acting Legal Adviser to this (British) Embassy.

Rome, July 14, 1909.

The (real estate) tax is assessed on the net rent, calculated by deducting from the

gross rent one-third in the case of factories and one-fourth in the case of other buildings.

In Rome the percentage of the total rent liable to taxation is as follows:

Percentage due to the State, 16.25; percentage due to the Province, 4.6; percentage due to the Commune, 8.85; making a total of 29.70.

An additional communal tax on building sites (*aree fabbricabili*) can be raised by the commune in cases where additional house accommodation is shown to be required. As a rule the tax is one per cent. of the declared value. In Rome, however, the municipality is empowered to increase this tax to 3 per cent. The tax is only levied upon plots intended for building, and, in the case of Rome, on those included within the proposed plan for the improvement of the city. The tax does not affect gardens or open spaces. The value of the building site is declared by the owner, but the power vested in the municipality of purchasing the property at the declared value acts as a check on under valuation.

The object of assessing the tax in question was not to destroy existing gardens, but to promote the building of houses in the city and prevent excessive speculation on the part of those landowners who kept their plots vacant with a view to making larger profits in the future. Such plots of waste land were considered as spoiling the appearance of the city.

New buildings are free from taxation for a period of two years.

The tax on building sites has been levied since January 1, 1908.—A. F.

SWEDEN

THE MOVEMENT IN THIS COUNTRY—TRAVELING IN THE DIRECTION OF THE LIGHT, BUT BLINDLY—A SINGLE TAX PAPER PUBLISHED BY JOHAN HANSSON—SOMETHING ABOUT SOPHUS BERTHELSEN—THE BRAVE HEARTED MAYOR OF STOCKHOLM, CARL LINDHAGEN.

A committee was appointed by the Swedish government early in 1909 to prepare

an outline of a general plan for the local taxation of the "unearned increment." It should be distinctly understood that this scheme of taxation in Sweden, unfortunately, has not been brought forth by any clear realization on the part of the government of the essential justice of such taxation, but rather because it has become necessary to find new sources of taxation, and the taxation of the "unearned increment" seemed an appropriate object of taxation, as indeed it is. The idea has been imported to Sweden from Germany, where such taxation, for local purposes is quite common; but neither in Germany nor in Sweden does it seem that the principle of justice, which in England, at the present time, is clearly recognized, has had much to do with the adoption of these measures. The new taxes have been purely fiscal measures.

The Swedish committee mentioned has now completed its work, and proposes the following method of taxation of the increase in land values:

The amount of the tax in city or town is to be one-quarter of the total increase in land value. The community can, however, with two-thirds majority, establish a lower percentage, and, in special cases, decide not to collect the tax in the municipality. The tax is thus imperative in cities or town, except if a two-thirds majority decides otherwise.

In country townships, the voters may decide with a two-thirds majority to collect a tax on the increase in the value of land, to an amount not exceeding one-quarter of the total increase. Thus, it will be seen that in country communities, the tax is *not* imperative, except if the voters decide to collect it.

The tax is to be paid when the landed property is sold, or when changing owners for other reasons; it is paid by the seller. In case of exchange of property, both parties are liable to the tax. If in city or town no change in ownership has taken place in 20 years, the voters of the community decide if the tax shall be collected at the rate of 1-20 of the total tax during each year for 20 years. The basic value, according to which the increase in value of the land would be calculated, would,

according to the proposition of the committee, be the assessed value in 1908.

It will be seen from the previous abstract, that the proposed tax is a rather crudely conceived measure both as regards its determination and collection, but nevertheless, it seems a step in the right direction, although its framers are groping in the dark. One of the most interesting and sensible provisions in the proposition is that the revenue thus collected may only be used for permanent improvements, such as roads, railways, streets, buildings, etc. Where the revenue cannot immediately be used for such purposes, it must be reserved for future needs.

* * *

Mr. Johan Hansson, the unselfishly devoted and untiring worker for the cause of taxation of land values in Sweden, has recently begun the publication of a little paper called *Budkavlen* (The Message), which is intended to be a journal of social ethics and economic reform. The journal is also the official organ of the Economic Liberty League, (Ekonomiska Frihetsförbundet), an organization which has come in existence largely through the efforts of Mr. Hansson. The first issues of this journal give promise of some valuable work. In the first number, Mr. Hansson publishes a signed editorial entitled "Does it pay?" in which he questions whether there are any commensurate results from the Single Tax propaganda, and concludes, that if it were a question of influencing lawmakers and governments merely, the efforts would be largely wasted, but that, as this propaganda is a propaganda among the people, it does pay.

Budkavlen contains a number of pointed and well selected quotations from the works of Henry George, and a series of articles will be published giving short biographical sketches of men who are at the present time the leading workers in our cause. The first of these biographical sketches is devoted to the energetic Danish pioneer in the land value taxation movement, Mr. Sophus Berthelsen, a lawyer, business man, and director in a private railway. Mr. Berthelsen was born in 1864, and is thus now in the prime of life. He is an expert on all matters relating to land laws,

land value taxation, and the educational work he has directed in these subjects deserves the highest recognition. During the years from 1900 to 1908, he has, besides attending to his own personal business delivered 300 lectures, written 500 newspaper articles, and about 50 small pamphlets along the lines of justice in social relations. He was one of the organizers of the Danish Henry George society, which is a very active organization, and in 1904, he began the publication of the journal *Ret* (Right), which under his editorship has been developed into the most valuable organ for social questions in the Scandinavian countries.

Mr. Hansson does not approve of the proposed Swedish law for taxation of the unearned increment. It does not seem, however, as in this respect his viewpoint is correct. In practical politics we must take a step at a time, advance with the advance of the whole world, and if government and legislatures do not see things as we see them, we must not belittle what they do see. Everything that tends to make the people realize, even in a small measure, that land values are social values, is a step in the right direction. We must not take the attitude that we want *all* or *nothing*. Such a stand would, in the long run, probably retard the movement. Of course, we must admit that Mr. Hansson gives a good—a very good—reason for his opposition to a tax on *land value increase*. He believes that, in Sweden, it would be almost as easy to pass a law for a small tax on *all* land values, which of course, would be very much better both from the financial as well as from the ethical point of view.

* * *

Through the efforts of Mr. Hansson, the land value taxation movement in Sweden has been offered \$1,000 a year for five years by Mr. Joseph Fels, on conditions similar to those on which his funds for propaganda purposes in this and other countries are based. One of the reactionary Swedish dailies, *Goteborgs Aftonblad*, denounced Mr. Hansson as a traitor of his country because he had applied for foreign aid in a purely political propaganda, and stated that "Mr. Hansson does not understand

that he in this returns to the bribery and subsidy system of the Liberty era."

(Liberty era is a period in Swedish history during the 18th century, when French influence was very strong in internal Swedish politics, this influence being brought to bear on Swedish corrupted statesmen directly by the, at that time, purely autocratic French government, and leading French statesmen).

This comparison of the Fels' donations with corrupt political practices shows on the one hand the complete ignorance of leading newspaper editors, and their hatred for everything that savors of reform, and of justice.

It is interesting to note that among those to whom contributions to the Fels' fund in Sweden may be sent is the Mayor of the city of Stockholm, Carl Lindhagen, the liberal minded and brave man who refused to hoist the Swedish colors on the city hall when the Russian Czar visited Stockholm last summer. It is a credit to any public official who refuses to pay homage to a man who could so selfishly give vent to his joy over his first son as to say: "Now that I have a son, I do not care if I lose a million of my soldiers (referring thereby to the loss of the army in the Japanese war), and who is responsible for the outrageous conditions in Russia today.

* * *

Mr. Hansson has lately published several small books of interest to all friends of reform. The writer hopes to be in position to review some of these in a coming issue of the REVIEW.—Erik Oberg.

NEW SOUTH WALES.

THE DIFFICULTY IN THE WAY OF LAND VALUE RATING—STATEMENT SIGNED BY EIGHTY FOUR MAYORS AND ALDERMEN OF THE SUBURBS—THE NEW SYSTEM FINDING FAVOR WITH THE PEOPLE.

The City Elections took place on the 1st of December, when aldermen for the City of Sydney were elected for the ensuing three years. As I have pointed out previously the City is the only place in New South Wales where the system of Rating

on rental values for ordinary municipal services continues. The power to adopt land value taxation only is in the hands of the aldermen. Unlike the suburbs and country the ratepayers have no power to demand a poll. Everything depends upon the Council. For these reasons our efforts were directed towards getting a Council elected to establish the new system. There would be no trouble about it but for one thing. Almost every candidate professed to be in favour of Rating on Unimproved values, but some of them had an excuse for declining to promise to act up to their profession, if elected. In the suburbs and country the Government pays rates on the unimproved value of the occupied land belonging to it, to the local council. In the city for some strange reason it pays rates on the rental value and declares that if the City Council imposes its rates solely upon land values that it will pay no rates at all. A sum of about £13,000 is involved. That difficulty, absurd as it appears, is the only thing that stands in the way of rating entirely on land values in the City of Sydney in 1910. It would never have risen with a man like Sir Joseph Carruthers in power.

Many of us would let the £13,000 go, holding that those who use their land fully, pay far more than that in excess of their fair proportion of the rates. We supported candidates who are in favour of the principle, come what may, and met with a fair measure of success. During the campaign the following statement was published. It was signed by 84 Mayors and aldermen of the suburbs, and unquestionably represents the views of a large majority of the suburban aldermen, although time did not permit of their signatures being obtained. The land values of the suburbs amount to about £24,000,000 and those of the City to about £20,000,000, but these figures are somewhat below selling values.

"THE VERDICT OF EXPERIENCE"

In response to a request for an expression of opinion, we wish to say that the system of Rating on Unimproved Values which came into force under the provisions

of the Local Government Act of 1906, is working remarkably well.

It has reduced the rates of a very large proportion of the ratepayers, although we are raising a larger revenue.

It has stimulated the building trade, employment is more constant, and business generally is on a much sounder footing.

It has induced a number of ratepayers to build or dispose of land which they were not willing or able to use themselves, and has promoted the subdivision of land hitherto withheld from use for speculative purposes.

It is fair to all ratepayers, as it simply requires from each his due proportion of the rates.

It specially benefits those ratepayers whose use of land is most effective and creditable to the municipality, while it has put effective pressure upon a number of owners of idle or partly used land, to change their tactics.

As far as we can judge, the new system has the emphatic support of the bulk of the people. There is no public demand for a change.

It is but fair to admit that the rating on Unimproved values is working as well as its advocates claimed that it would before it was adopted.

Our experience is so satisfactory that we have no hesitation in saying that the new system could be adopted with great advantage in the City."

A. G. HUIE

Sydney, N. S. Wales.

SUGGESTIONS FOR A SUBSTITUTE FOR THE NAME SINGLE TAX

EDITOR SINGLE TAX REVIEW:

I suggest that we are not going to change our banner just as we are swarming over the breach in the wall.

The English Budget is change enough for me.—Bolton Hall

A memorial meeting to William Lloyd Garrison took place Wednesday evening January 26th, at the Church of Messiah, N. Y. City, too late for adequate report in this issue.

EXTRACTS FROM OUR CONTEMPORARIES SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT

IN MERRIE ENGLAND.

The rejection of the budget by the upper house of the British parliament occasions no surprise. Its action was foreshadowed when there was included in the budget a tax upon land monopoly. With the land monopolists entrenched in the house of lords, they have asserted their political power to protect their privileges.

The lords occupy a position relatively like that held by Aldrich, Elkins, Burrows, Lodge, Depew and the plutocrats or the servitors of plutocracy in the senate. Their function is to protect "the interests" of the privileged classes and to extend the domain of privilege to new fields of endeavor.—*Milwaukee (Wisc.) News*.

NEARLY AS BAD HERE.

In this city the Department of Taxes recently issued a statement showing that less than one hundred thousand people owned all of the land in the city of New York, and one-fourth of these owned ninety per cent. of this land. According to this only one person out of every seven registered voters is a landowner, and out of every forty-five persons, including women and children, only one owns a piece of land. We know how bad housing conditions are in the city of New York. We are alive to the cubby holes of flats in which we are asked by landlords to live and pass our lives. Yet as bad as the land question is here it is infinitely worse in England. Here land has to pay a tax on a valuation at least approximating its rental value, and has to pay this tax whether the property is rented or not. In England the landowner only pays taxes on a land valuation established two hundred and forty years ago, and then only when the property is rented. Anyone in the least familiar with finance can readily figure out that under this system the burden of taxation falls entirely upon the worker and the producer, while the landowner escapes

scott free. Now that their eyes are open to this fact it is preposterous to assume that a free people like the English will stand for its continuance, and this the titled objectors to the Lloyd-George budget will find out before the campaign is ended.

Washington Heights *Town Topics*,
N. Y. City.

GEORGE'S TEACHINGS BEGINNING TO
BEAR FRUIT.

That Henry George's work, a masterpiece of propagandist writing, has been the prime mover in bringing about the change in the attitude of English and German statesmen toward the land question, cannot be denied. What had been, before the appearance of "Progress and Poverty," a question that occupied the thoughts of political economists and of a few persons specially interested in land tenure, suddenly acquired the vitality of an issue big with blessings for the whole of human kind. In the exaltation that it evoked there was, moreover, a combination almost unique of the crusading fervor for righteousness with the enthusiasm of a campaign for intellectual enlightenment. For Henry George, whatever were his economic errors in other matters, expounded with great clearness the Ricardian doctrine of rent; and any Georgeite, fitted out with his master's arguments, justly felt that he knew the fundamental economics of the subject better than ninety-nine out of a hundred of those with whom he might happen to discuss it. With this union of crusading fervor and intellectual self-confidence, there has been carried on for several decades a campaign for Henry George's doctrine, which now begins to bear fruit in definite political achievement.—*The Nation*, N. Y. City.

RINGING WORDS FROM THE JOHNSTOWN
DEMOCRAT.

One of the most terrific political struggles the world has ever witnessed is now preparing for the climax. The issue is to be carried to the people and England for

the next month will be a seething caldron of excitement. The lords are bitter; they are fighting for their very existence; they realize that the loss of this battle will mark the beginning of the end of land monopoly; they are alive to all the wide possibilities of a measure which sets up a new standard in the economic world and that bids fair to change the very face of civilization; and so they will exhaust the great resources of their class; they will spend money as money was never spent before; they will resort to every conceivable means of deceiving public opinion and turning it away from the main issue; yet it is regarded as a foregone conclusion that they will sustain a decisive defeat; the Liberals will come back with renewed prestige; and in the long run the cause of straight taxation will find itself far advanced toward the realization of Henry George's ideal.

The civilized world is watching this momentous conflict. In every clime the meaning of the struggle is understood. It is true that in a great measure this meaning has been obscured. But in spite of all the fact is borne in on the minds of the people in all lands that this budget represents the thin end of the wedge which ultimately must split privilege wide open and so clear the way for economic freedom.—Johnstown (Pa.) *Democrat*.

SOCIALISM AND INDIVIDUALISM IN ENGLAND.

Yet on every hand I am told there is a marked and rapid growth in the number of Socialists. Some of the leading literary men in the country, and many of the clergymen, admit and confess to socialistic views. When I have sought to know what are these views I find it impossible to obtain clear definitions. There are various branches or factions in English socialism. They are widely different from each other, and it is impossible to obtain in any concrete form a statement of their beliefs or principles.

In conversation with a dignitary of the church, an Archdeacon, he informed me that he was a Socialist. Eagerly looking for information, I requested him to explain his position and beliefs, as I had thus far

failed to learn what socialism means. He went on to explain that he was an advocate of the collective ownership of land and all the bounties of nature. He believed that as the land was made by the Creator for the use of all his children, it must be contrary to the will of God for a few to have a monopoly of it; as for other socialistic ideas he did not believe in them. He looked astonished when I told him he was not a Socialist at all, but rather he was a disciple of John Stuart Mill and Henry George, and that in America he would be called a Single-Taxer. Mr. George was in his time the strongest exponent and advocate of individualism that we had on the platform or in the press.—Hon. George Wallace in the *South Side Observer*, New York, in article entitled "Observations of Travel."

HIS SPIRIT RIDES THE STORM.

It is the spirit of Henry George that is riding the storm in England to-day.—Wm. Everett Hicks, in *N. Y. Tribune*.

PUBLIC SERVICES ADD TO GROUND VALUES ONLY.

Yet see: Good government is an aid to production, so that, other things being equal, the cost of production decreases under it. That being so, it is also clear that governmental services do not add value to the products of industry. Besides the products of industry, nothing else exists to which these services could add value save location—that is, ground or land. So that, as we all know, public services add their value to ground; and they add it to ground only.

The government, through these public services, does for the ground what the builder, through the services of the carpenter or paper-hanger, does for the house. But, while the builder sends his entire account to the owners of the houses he has made more desirable, the government sends but a small proportion of its account to the owners of the ground it has made more desirable. Instead, the charge is spread out over other peoples' possessions, incomes, business, houses and industry,

thus violating the very elemental principles of accountancy.

The innovation in the Lloyd-George budget makes an attempt to put these principles into effect. As the value of public services—all public services—necessarily accrues to the land, he proposes to send the bill for them to the owner of the land, instead of letting him go almost free and taxing the public instead, as in the past. His method of doing this is to tax the future increases in the value of ground to the extent of one-fifth. He should have taxed it to the extent of five-fifths in order to adhere strictly to justice, but the opposition would have been too great. The change is a radical one and must be brought about slowly.—T. C. Allum, in *Journal of the Canadian Bankers Association*.

FOR A FREE LAND AND A FREE PEOPLE.

"This budget is not an end, it is only the beginning," said Mr. C. F. Masterman, M. P. the other day. "It is the beginning of a new era in the history of this country. It is forcing through the prickly hedges and highways to the pathway which leads to future progress. It is the opening of a war, not against a few dukes shivering at what may befall them, not against any interest, rich or poor, in this country, but the opening of a war against poverty and social disease, which are recognized by visitors to this country to be a disgrace to the richest civilization the world has ever seen." That is the way to look at the Finance Bill, in the way in which we look at it, and the way in which, we hope, all our readers will look at it. The Budget is the parting of the ways, from the old and mischievous policy of buttressing up the land monopoly, to the better way of human freedom—a free land for a free people.—Middleton, (Eng.) *Guardian*.

PROTEST POSTER PUZZLE.

Two working men were looking at a Budget protest poster, representing Mr. Lloyd George dropping a bomb from an airship with the intention of hitting a mansion, but demolishing a factory instead.

Said one, "The bomb is aimed at the mansion, but hits the factory." "Well, then," replied the other. "what's the chap in the mansion got to shout about?"—*Land and Labor*, London, England.

HIS DOCTRINES POTENT IN THE PARLIAMENTS OF THE WORLD.

Henry George has been dead scarcely a dozen years. It is just thirty years since his first great work was given to the world. But today Henry George is making himself felt in the parliaments of all nations. His influence is shaping legislation in every civilized land on the globe. Economic discussion everywhere turns more and more upon the fundamental principles which he discovered and co-ordinated. In Great Britain and Germany his ideas are being written into governmental budgets; and in the United States we find that the only effective opponents of protection are those who have mastered the doctrines proclaimed and enforced in Henry George's "Protection or Free Trade?"—*Fairhope Courier*.

A BITTER BUT TRUTHFUL REJOINDER.

The Duke of Sutherland, writing to a *Tariff Reform* journal, declares that the Budget "is certain to have the effect of diminishing employment, decreasing wages, and necessitating the reduction or entire stoppage of all voluntary payments." A much more effective way to bring about these results was hit upon by an ancestor of the present duke when he effected the great Sutherland clearances. In order to find room for deer the cottages of the crofters were burned down, and a ship, chartered at ducal expense, took the weeping emigrants from the land of their fathers. While they sailed away they were cheered by watching the smoke rise from their former roof trees.—*Daily Chronicle*, London, England.

SNEDIKER WINS!

Little did Snediker and the Single Taxers of Elmendaro Township, Lyon County, state of Kansas, dream a dozen years ago,

when they were leading a forlorn hope in Lyon County politics, trying to sugar coat their creed and get it incorporated into the Populist platform, that the same doctrine would be preached up and down England by the head of the dominant party, and that successful politicians would be fighting under the slogan, "Down with the dukes!" The plan, as outlined in the government budget, is to secure a valuation of all English land, and whenever any land is sold to take 20 per cent. of the increase in value of the land for the state. For instance, there is a vacant 100-foot lot at the corner of Tenth and Exchange in Emporia, which the writer bought for \$500. seven years ago. He has refused \$1,500 for it. Under the English proposal, when he sells it, if he does sell it for \$1,500, the state, in addition to the regular annual taxes, would take \$200 before the deed would be registered, as its share of what the Single Taxers called the "unearned increment." And this would be absolutely fair. The man who bought the lot has done little, if anything to earn that \$1,000; the people of Emporia have done most of it by living thriftily, peacefully and honestly, making the town a desirable residence place.—William Allen White, in *Emporia*, (Kas.) *Gazette*.

EDISON'S HOUSE PLAN.

Many men have money enough to build a good house, but they can't buy a lot where they want to live, and the cheapening of every necessity always results in an increase of ground rent.—*Appeal to Reason*, Girard, Kas.

THE LAND QUESTION HERE AND IN ENGLAND.

A keen observer of the trend of the times, Darwin P. Kingsley, President of the New York Life Insurance Company, who returned to New York this week from an extensive tour abroad, declares that the most significant development to him in England is what he describes as a sweeping movement which will result in the restoration of the land of England to the people from the titled holders who have

enjoyed the fruits of these lands for generations back. Mr. Kingsley says:

"The fight in the House of Commons over the budget is probably the beginning of a change which will seem to many Englishmen almost revolution. Conservative England is denouncing Mr. Lloyd-George and Mr. Winston Churchill as Socialists and the budget as Socialistic.

The budget may be Socialistic, but it is much more; it is the beginning of a struggle for the restoration of the land to the people. In an Anglo-Saxon country there can be but one result from such a contest, and if the budget fails of passage by the House of Lords, the real fight will go on. A pressing need of more money for the purposes of the Government is only the occasion of the attack; the real contest is much wider and more significant. It is a notable struggle. A settlement will be reached by peaceful means and with consequences which will reach beyond the British Isles."

There has been very little discussion, and that only of an academic character, in this country, of this question. This has been because of our vast domain which has absorbed with ease the pressure of population put upon us. In our large cities, however, the pressure has been so great that it has resulted in land values far in excess of the values of the richest landed estates in London. Capital has felt this as an especial burden and it was not long ago that President Brown of the New York Central, complaining about the enormous cost of land for extension and enlargement of terminals, declared that the land had literally to be covered with gold as the price of its purchase. It is true that land speculators often buy up lots and parcels of land which they have known will be of strategic advantage for a big corporation to acquire, and once it is in their hands they are in a position to exact a dear tribute from the railroad or other corporation that seeks to obtain it.

We have many times observed the evil effects of this practical holding up of capital, but have been at a loss to know just how it might be met and checked successfully. One suggestion which Lawson Purdy, the President of the New York Tax

Department, has made seems worthy of attention and consideration. He suggests that land value taxes be increased, and improvements exempted. This, it is urged would discourage the purchase of land for the speculative purposes complained of and would in addition encourage the holder to make improvements. As the law stands to day, so soon as a railroad builds a big terminal and adds to it a station that is a beauty and adornment to the community, the tax department steps in and slaps on an added tax. This is not encouraging those who "make two blades of grass grow where only one grew before." The matter came up for considerable attention and debate at the recent meeting of tax experts of the country and may be heard of again. In New York City the Interborough Rapid Transit pays the city not one cent on its equipment of cars which it uses in the Subway and this exemption has operated with great success, the company adding more cars to its equipment by reason of this exemption. The Interborough tax system might be well extended to other corporations both with profit to the corporations and the City as well. It is an axiom of political economy that taxing capital drives it away and into hiding, while giving it free play draws it into activity and creates more wealth.—*The Financial World*, N. Y. and Chicago.

TIMES HAVE CHANGED.

How times have changed during the years from 1879 down to 1909? It is one of the marvels of all time that an idea which Mr. George embodied and elucidated in his "Progress and Poverty," which rich and eminently respectable publishers refused to touch because it was "too radical, and revolutionary;" which was laughed out of court by the titled lords of England as the height of absurdity, is now being placed in the statutes of the world's greatest naval and commercial power, and is shaping public opinion.—Clinton, (Ind.) *Argus*.

A MEASURE FOR THE RELIEF OF POVERTY.

With a million or more unemployed walking the streets of London, the time to

force a plan of more equitable taxation had arrived. The Lloyd-George budget was introduced into parliament.

And because the Lloyd-George policy included the collection of a fair tax from the peers, the 500 or 600 favorite sons who controlled 75 per cent. or more of the land, the plan was denounced as socialistic.

This cry of socialism was nothing new. In the United States there had been charges of socialism, even anarchy, when the rich trusts which sheltered individuals, were taken into court and compelled to obey the law.

In England the old arguments, advanced in this country when new legislation affecting corporate interests is discussed, were brought forth and redressed. In the final debate the lords raised the claim that capital had been driven from the island by the advancement of the Liberals' policy.

England must attend to her own affairs. But when millions of unemployed are found within her borders, there is something wrong, and the world cannot fail to note the unfortunate conditions prevailing and the relief measures suggested.—Pittsburg, (Pa.) *Leader*.

HENRY GEORGE WOKE THE SLEEPING INTELLIGENCE OF THE ENGLISH PEOPLE.

Landowners have been favored in the matter of taxation in England from time immemorial. There are large estates maintained for show and pleasure at much cost which bear no tax; and others from which revenue is derived have advanced greatly in value without change in the valuation upon which local taxes are levied through occupiers. This, especially since the Henry George land tax propaganda, has caused a growing feeling of dissatisfaction.—*Journal of Commerce*, New York.

THE SAME FIGHT TO BE FOUGHT HERE.

The lords, as possessors of land variously estimated as from 20 per cent. to 95 per cent. of all within the United Kingdom, represent property installed and satisfied. The upper house is conservatism hide-bound and imperious. It desires no change in the established order of things. It is

content with existence as it finds it and would have others forced to be content with theirs.

We have a class in America as grasping as the lords have been. If it continues policies and practices now notoriously in conflict with the welfare of the most, it will draw reprisal as the British conservatives have invited it. The anarchy which causes it to tremble, the socialism which raises its indignation, are its own children, flourishing as mercenary wealth flourishes. There are not wanting prophets who see such another fight in America as England is experiencing, the propertyless and those of small property moving with deadly determination against entrenched plutocracy, ignoring the side-issues of political isms, fads, trickeries and evasions and bent only on seizure, just or unjust, lawful or unconstitutional. If that unhappy day comes it will be because our wild financiers, land and timber thieves, trust promoters and stock manipulators have chosen to be blind to the lesson across the water.—Toledo, (O.) *Blade*.

THE FRUIT OF HIS TEACHING.

The adoption of the British budget as proposed by the chancellor of the exchequer, Mr. Lloyd George, by an impressive majority in the house of commons marks a radical departure in principles of taxation as they are held in Great Britain. The fundamental idea of Mr. Lloyd George's measure and the one which has created the angry opposition of "the dukes" and the house of lords generally is the application of the Single Tax principle advocated years ago by Henry George in this country. That is to say, the budget imposes a heavy tax on the unearned increment of land due to the growth of population. A new and radical tax is imposed on "ground rents" paid by lands in the towns and cities.—San Francisco, (Cal.) *Call*.

STARVATION HAS YIELDED THE LIMIT OF REVENUE.

One other thing is provided for in the budget. It is a valuation of all the land in the kingdom, in the endeavor to base

taxation on ground rents. The lords object to this valuation as much as they do to the tax. They say it is nobody's business how much they are worth, or how little taxes they pay on land. They advocate a revenue tax on importations, letting the land escape these tax burdens. But the advocates assert that this valuation is a necessity, if land values are to be taxed. Otherwise there will be no way of deciding what the land is worth.

It is no longer practicable to raise the large sums of money needed by adroitly adjusted taxation upon the stomachs of the poor. The limit has been reached. The lands of the titled heads must come into the paying list. Starvation no longer yields enough revenue.—Superior (Wisc.) *Telegram*.

INFAMOUS DISCRIMINATION.

There is no question but much of the great woe of the masses in Britain is due to infamous discrimination in favor of the titled rich in the matter of taxation. The house of lords has always blocked tax reform, the property of said lords being practically untaxed. Not only this, but the lords personally own a great part of the land, which is held in preserves that are productive of little save my lord's recreation, or in vast estates whereon the extortion and other abuses of the most arrogant landlordism prevail.—Omaha, (Neb.) *News*.

CAN ONLY POSTPONE IT FOR A TIME.

As to the new taxation proposed, the lords are merely staving off. That they can keep on evading their just share of the public burdens is impossible. The temper of the British people in this age of independent thought and impulse forbids it.—Pittsburg, (Pa.) *Chronicle*.

SOMETHING TO THINK ABOUT.

There is a suggestive picture in the *Literary Digest* of October 2, illustrating an article on why the land barons of Great Britain are opposing the Lloyd-George budget, which provides for a graduated land tax. This picture represents an infant in short dresses sitting in a big arm

chair, in the person of the little Baron de Clifford, who has just succeeded to the coronet on the death of his father and is the twenty-sixth to bear the title, which dates back to 1299. This promising infant inherits along with a barony title to 13,000 acres of land in England.

With armies of unemployed in London this affords something to talk about.—Salinas, (Cal.) *Democrat*.

WHO OWNS THE AIR?

The owner of land absolutely owns the air above it, says the Roman law, cited by Mr. Littleton Fox before the Aero Club of America on Monday evening. Will the invasion of the air by aeroplanes be repelled by suits for trespass?

We think not. The first successful human flight made the air a highway—a possibility not contemplated in the Roman law. Besides, there can be no effective possession of the upper air by a land owner. Where possession neither is nor has been, there should be no ownership. At any rate, this is assumed in Germany and Switzerland, which have passed statutes establishing rules of the aerial roads.—N. Y. *Times*.

DOES MR. BRYAN AGREE?

Lloyd George, Chancellor of the Exchequer, has coined an epoch-making sentence in his denunciation of the House of Lords for their opposition to the Budget. He asks: "Why make ten thousand owners of the soil, and all the rest trespassers in the land of their birth?" The speech is said to have made a tremendous sensation and well it might! No wonder it was telegraphed all over England and caused the papers to issue extra editions. It sounds like the warnings uttered by the Gracchi, when in the declining days of Rome they were pleading eloquently for their disinherited countrymen. Let us hope that the plea of Lloyd George may not be in vain.—The *Commoner*, Lincoln, Neb.

A. Wangemann has two pages of short, pithy and witty extracts in a recent issue of the *Union Leader*, official Journal of the car men of Chicago.

DATA REQUIRED COVERING THE STATISTICS OF ALIEN LAND OWN- ERSHIP IN THE UNITED STATES

The following letter received from Congressman Sulzer by Bolton Hall is inreply to a suggestion that reliable statistics should be collected covering the matter of alien land ownership in the states and territories. After announcing his interest in the subject Mr. Sulzer says:

"If you have any data or material on the subject, send it to me, and I will make good use of it. The matter ought to be looked after by the Director of the Census, and the material incorporated in the next Census Report. I would suggest you write to the Director about it, and find out what he says. I will also take the matter up with him."

Readers of the REVIEW are requested to send us all figures of ownership of land by aliens, giving authorities where possible, so that reference may be had to these sources when needed. Mr. Sulzer will be placed in possession of such information as may be gathered.

Will our readers also write to their congressmen urging them to use their influence with the Census Bureau to have a complete record of such facts in the forthcoming Census report?

THE BUDGET FIGHT THROWING A PROPHETIC SHADOW.

From Land's End to John O'Groat's House the battle is raging. It will intensify as the day for the general election approaches.

The provocation on both sides is obvious. The lords are fighting for a practice that helps them dodge taxes; the voters-at-large are fighting for the Lloyd-George budget, that will tax all property upon its present selling value and force it to bear a just proportion of governmental maintenance.

Incidentally, the British conflict embodies world-wide principles of taxation, the coming arbitration of which will project a prophetic shadow over all civilization.—Atlanta, (Ga.) Constitution.

BOOK REVIEWS.

WHAT IS USURY?*

This volume condemns usury, in which the author includes the taking of interest in any form, and not in excess proscribed by law, or in amounts determined by greedy power and exceptional need. All interest is exaction. The writer makes out a plausible case in defence of his contention that wherever usury is spoken of in Scripture it means the taking of payment in return for loans in excess of the principle. And he presents an imposing array of scriptural and ecclesiastical authorities in condemnation of the practice.

And yet they, as well as the writer of this well-meaning book, are in error. What deceives them as to the nature of interest, together with its justification in economic law, is the ignoring of the more fundamental factors of distributive agency. The part played by the private control of natural opportunities serves to vitiate the real nature of the payment of interest, and to conceal from such superficial observers as the writer of this work its true character.

A few quotations shall furnish the demonstration:

"Wealth is but a thing, in itself without rights, and can therefor add nothing to the rights of its owner." p. 103. May it not confer, let us ask, *a right of property*?

Again: "The usurer, who has himself no rights against his fellows, uses a thing, his property, as an instrument to command service." May we not ask again if, instead of commanding service, does he not pay for service by advancing the use of his wealth to enable the borrower to produce more wealth?

"He (the usurer) may place his hand upon every material thing another must have and withhold it, and the other is shut up and compelled, he has no alternative."

He has no alternative if the usurer can put his hand on every material thing, of course. But there is not one leader, but

*Usury. A Scriptural, Ethical and Economic View. By Calvin Elliott. Cloth, 12mo. Price \$1. The Anti-Usury League. Millersburg, Ohio.

many. And wealth unused wastes. And from land and labor all wealth comes. The borrower is "shut up and compelled" only when land is closed to him, and lenders are reduced to a few, and those few capable of combining to enforce terms of usury.

That much of this day's interest payments on borrowed capital are exactions, that some are excessive because of the necessities of poverty, may be granted. In other words, the bargains are not always equitable because the parties to the bargain are not uniformly free. But if they were how could the borrowing of capital in a free market for the purpose of increasing the efficiency of the borrower in the production of wealth, be of injury to any one? If the writer had first examined the nature of interest he might have avoided the many pitfalls into which he has fallen. *In a free market free men will pay no more to the lender than the advantage of the loan.* To the difficulties that perplex the writer the Single Taxer has the answer.

Note how on every page the true nature of the economic relation of borrower and lender is obscured by half statements. Thus, page 116; "The usurer's whole claim is for the service of his property. But he does not surrender a particle of his wealth." But he surrenders the use of it. If he is in a position to use it himself he forgoes the increase or the enjoyment of it, in return for something less than he could produce by using it himself.

Whether a more equitable distribution of the products of labor, a more equal ownership of the objects of wealth, would increase or decrease the rate of real interest, is a matter of conjecture. And it is of no great importance. That it would reduce or abolish altogether much of what is mistaken for interest, is beyond question. Under the Single Tax the interest now paid on money that goes to the purchase of land would of course disappear altogether. How much this is of the total interest payment of the country we can leave to those fond of computations of this sort. But it will be observed that this is not real economic interest, any more than the return for money advanced for the pur-

chase of slaves would be—since it is concerned in wasteful processes and is the result of misapplied ownership of economic factors working at cross purposes. It is no more interest than the payment of usurious loans to pawnbrokers—which are also classed by our author in the same category.

The writer of this book seems to agree with Single Taxers in his chapter on Land Rentals, though he leaves much to be desired; and although he says "the land question requires more and deeper study than the question has yet received," nowhere does he refer to George. The reasoning of this chapter is of the same loose character as those that precede it.

Now for the conclusion, and presumably the author's solution:

"Let the government receive on deposit the surplus wealth of individuals for safe keeping and subject to their orders. Let the Postal Saving Bank be established. The government is the best possible security. The certificates of deposit would be as good as government bonds. They could take the place of the National Bank currency."

Of course, we are now as far away as ever from the abolition of interest or usury.

J. D. M.

TWO PAMPHLETS FROM GUSTAV BUSCHER.

Two little German pamphlets, entitled "A Word to the Socialists, and Those Who Would Become Socialists," and "The Extermination of Poverty Through the Restoration of an Equal Right to the Earth," have been sent the *Review* by the author, Gustav Buscher. This ardent young German Single Taxer may still be remembered by those who met him during his visit to America, or who have read his occasional contributions to the *Review*. The little books show the same burning enthusiasm, the unshaken conviction that characterized our young comrade's conversation.

The first named pamphlet is a violent attack on Socialism, which is fairly true in

its main contentions, although not altogether clear in construction nor always well-chosen in expression. Mr. Buscher accuses the Socialistic doctrine in all its different phases of having offered a stone to those who cried for bread, of having led the masses of starving poor astray, by a tangle of meaningless words, a jumble of intricate phrases while professing to offer salvation. What he says of the vagueness of socialistic aims, of the unclearness regarding the important question of human rights, of the petty quarrels and time-serving policies of the leaders,—and above all, of the inadequacy of the cumbersome Socialistic state to right present wrongs,—is all quite true and is solid common-sense and logic. But Mr. Buscher puts himself under suspicion of vagueness when he says that he attaches no "practical importance to the difference between Socialism and Anarchism." Alas he forgets that many things which he praises, such as labor unions, may not be directly due to socialistic teaching, but they are certainly the outcome of a general enlightenment of public opinion due in the first instance to the initial socialistic agitation. In spite of some very good points in its reasoning, the whole dissertation is too virulent in tone, too much the outcome of an excitability of mood, which repeats itself again and again, like a scolding fish-wife. If Mr. Buscher could say the same thing in half as many words, with a clearer phrasing, the deep-lying truth of his arguments would come out all the more convincingly.

The second pamphlet, "The Extermination of Poverty Through the Restoration of an Equal Right to the Earth," is devoted wholly to the explanation and defense of the tax on land values. It is ably done, the line of argument and the reasoning are clear and logical, the work of a convinced Single Taxer, who knows what he believes and why he believes it. For American Single Taxers versed in the same line of reasoning, the booklet contains nothing new or nothing noteworthy, except some very interesting data on conditions in Switzerland. Before speaking of these at greater length, I would like to quote a few very clever and striking sen-

tences on patriotism earlier in the book. Mr. Buscher says, in a chapter entitled "Fatherland and Freedom:"

"The newspapers representing the wealthy class commend the love of one's country as the highest possible virtue of citizenship, and the defence of this country is called the holiest duty of rich or poor. But . . . this fatherland, this bit of earth on which we live, is the private property of a few rich men. When, therefore, the poor man is commanded to love and defend his country, what he is asked to do is merely—to love and defend the property of a few rich men. Oh! if these homeless ones would just ask themselves why they should love their country! If those without possessions would once begin to think why they should give their lives for the fatherland! It would seem as if the duty of loving and defending the fatherland ought to be fulfilled by those to whom this fatherland practically belongs."

This is as good an attack on the absurdities of conventional patriotism as has yet been made.

We Americans have heard so much about the perfection of the Swiss Government that the description of conditions given by Mr. Buscher,—who has studied them at first hand,—will come as a surprise. Switzerland has the Initiative and Referendum in some degree, it has many reforms along the line of local option, and the Swiss peasant, in a vast majority of instances, owns the land he lives on and works. Yet Mr. Buscher shows how, in the typical Canton of Berne, more than two thirds of the land of the Canton belongs to less than one-fifth of the farmers. "The great mass of Swiss peasants have not enough land to live on," says the author. And besides, these peasants are so hopelessly in debt through mortgage, that their condition is not much better than that of the "renters" of other countries. The Swiss peasant owns his land,—nominally, but the holder of the mortgage on his farm is really the owner, and, although not in so many words, but in actual fact, bears to him the relation of an absentee landlord. Mr. Buscher says that the tax on land values will help all this, as it will fall most keenly on the holder of the mortgage,

who is the practical owner of the land.

The pamphlet ends with an inspired and ardent call to fight for the cause of a righteous taxation which will restore the land to the people to whom it belongs. But the author leaves us somewhat in darkness as to how we shall conduct this fight, for he apparently thinks but little of the Initiative and Referendum, and speaks slightly of the power of the ballot and political agitation generally. And yet it is hard to see how this goal so well worth striving for can be reached without the use of political and legislative machinery.

GRACE ISABEL COLBRON.

WANTED! THREE NAMES!

EDITOR SINGLE TAX REVIEW:

The REVIEW comes to my home every two months like a ray of sunshine in a dark and lonesome world. But as I read its columns, I am saddened by our evident lack of organization and of systematic co-operation. The sands of life are running very swiftly now for some of us, and we fear we shall never see the movement under full headway. The power of a perfected organization is untold and why can't we have it? Societies and clubs are hard to maintain and are not very effective, but we ought to have a full set of chairmen from top to bottom of the pyramid—town, county, state and national—in short, all the machinery of a political party without actually being one. Each town committeeman should have a lieutenant in every election district and every lieutenant should have a dozen captains to patrol certain streets or roads. Distributed territorially, the men composing such an organization exert a power far greater than they could in any other way. They could distribute literature, circulate petitions and collect funds and know while doing it that there are a host of other comrades doing the same thing all over this beloved country of ours. Mr. Editor, please send me the name and address of our national chairman, also of the chairman of the State of New York and of the County of Wayne. We want to know who our appointed leaders are and to whom we should report.—Lewis H. Clark, Sodus, N. Y.

TO OUR CORRESPONDENTS

We have received several contributions bearing on the articles of John Z. White and William Ryan which appeared in last issue. We doubt the wisdom of printing any of these. The problems dealt with are those which will confront a tax office at the time the Single Tax is in force, or about to be placed in force. They are far from being insuperable difficulties, and both Mr. White and Mr. Ryan deal in figures which one of them—Mr. Ryan—admits is a table of selling values whose progression is totally unlike what it would be with an understanding on the part of the general public that the Single Tax is to be enforced until it takes all that it is practical to take. Mr. White's figures on the other hand take no account of the effect that taxing a part of the yearly value of land will have on the selling value. This is quite impossible of computation, since we do not know what amount of land a given tax will bring into the market, thus affecting the selling value of all land.

Single Taxers have always taught that when the Single Tax had finally destroyed the selling value, it would then be necessary to levy on the rental value. Mr. Ryan thinks that we ought to begin now with the rental value. Perhaps, but the matter is not important. If it is a difficulty, coming tax boards can be left to deal with it.—EDITOR SINGLE TAX REVIEW.

PERSONAL.

Everett Spring in a long and interesting letter in the Washington (D. C.) *Herald* compares the literary style of Henry George to that of Macaulay, not by any means to the former's disadvantage.

Frank Stephens was one of the speakers at the Contemporary Club at the Bellevue Stratford in Philadelphia on the night of Dec. 13. Other distinguished speakers were Dr. Stanton Coit and George Paish, the latter editor of the *London Statist*.

James P. Cadman, whose work for direct legislation and Single Tax has made him well known in Chicago and elsewhere, will make his home in San Diego, Calif.

It was William Lustgarten, active Single Taxer and one of the foremost men in the Manhattan Single Tax Club, who secured for Mayor Gaynor a notable victory before Judge Betts of the Supreme Court in a decision preventing the appointment of nine condemnation commissioners in the Ashokan watershed matter. Tammany had endeavored to sneak these appointments through a few hours before New York's vigilant mayor had taken his seat. The decision saved the city a good round sum, and added to the laurels of the youthful but able counselor.

SINGLE TAXERS appointed to office by Mayor Gaynor of this city are, John J. Murphy, as Tenement House Commissioner, Jos. Fink, secretary to the Commissioner; Lawson Purdy, reappointed as president of the tax board, and E. L. Heydecker reappointed as secretary to the president. J. P. Kohler, of Brooklyn, receives the appointment of secretary to Tax Commissioner Jos. G. Wall, and Alfred J. Boulton is made Deputy Receiver of Taxes in the city of Brooklyn.

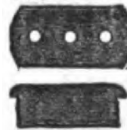
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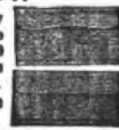
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